

East Dunbartonshire HSCP Performance, Audit & Risk Committee Meeting
Thursday 28th October 2021, 12 noon.
Meeting will be held virtually via MS Teams

AGENDA

No.	Item	Lead	Document
1.	Welcome and Introductions	Councillor Goodall	
2.	Minutes of Last Meeting – 28th June 2021	Councillor Goodall	
3.	Audit Scotland Proposed Annual Audit Report 2020/21	F Mitchell Knight	
4.	East Dunbartonshire IJB Annual Audited Accounts 2020/21	J Campbell	
5.	HSCP Internal Audit Update	G McConnachie	
6.	HSCP Delivery Plan 2021 22 Update	J Campbell	
7.	EDHSCP Corporate Risk Register Update	J Campbell	
8.	The Children's House Project: Year 1 review	C Carthy	
9.	Audit Scotland – Covid-19 Vaccination Programme	J Campbell	
10.	HSCP PAR Agenda Planner June 2021 – June 2022	All	
11.	A.O.C.B	Councillor Goodall	
12.	Date of next meeting – 21 January 2022	Councillor Goodall	

Minutes of
East Dunbartonshire HSCP Performance, Audit & Risk Committee Meeting
Date: Monday 28th June 2021, 12pm
Location: Via MS Teams

Present: **Jacqueline Forbes (Chair) (JF)** **Gillian McConnachie (GMcC)**
 Ian Ritchie (IR) **Caroline Sinclair (CS)**
 Derrick Pearce (DP) **Peter Lindsay (PL)**
 Jean Campbell (JC) **Alan Moir (AM)**
 Marie McFadden (MMcF)

In attendance: **Catriona Burns (Minutes)**

No.	Topic	Action by
1.	Welcome and Apologies JF opened the meeting, welcomed everyone. Apologies were submitted by Ketki Miles, Fiona Mitchell-Knight and Vandrew McLean	JF
2.	<p>Minutes of previous meeting – 30th March 2021 and Matters Arising</p> <p>JC advised that Cllr Murray is stepping back from the Board. Cllr Jim Goodall will join. Jacqui Forbes will be the Chair for the next cycle. A decision is required from the Council on the Vice Chair as that person will then become of Chair of the PAR Committee.</p> <p>JF asked that it is noted that a new Chair requires to be nominated,</p> <p>AM commented on the difficulties in accessing the papers for today's meeting, due to IT issues.</p> <p>DP advised that there is no report on Unscheduled Care today, however he will talk to the item and bring forward a paper in due course. DP & JC had discussed this however, the agenda was not updated.</p> <p>Minutes of previous meeting were reviewed for corrections and factual accuracy. These were agreed by all members.</p> <p>Matters Arising</p> <p>IR referred to Pg2 where he had asked if there was any update on whether other HSCP's were concerned about deficits.</p> <p>IR referred to Pg3 and to the comments he made relating to a long term plan being a good idea, that a transformation plan cannot be relied upon and therefore one off funding if not recurring each year would be better option. IR advised that this was not what he meant and that the meaning has become lost.</p> <p>JF commented that her understanding was that if we can't make the savings then hopefully additional funding may be provided.</p> <p>On reflection IR advised that he knows we have to be proactive about transformation and probably the underlying question is are we doing enough on transformation and if not, why not and how we can make it move faster.</p>	JF

	<p>JC advised that in terms of ongoing funding we are not the only HSCP with issues around funding to deliver on the full extent of what has been delegated for us to do. We accept that there needs to be a reliance on transformation, service redesign, how we deliver services in a different way in order to be able to balance our services. The reports that came forward to the IJB in relation to our long term financial planning states that our strategy will be relying on transformation and delivering a model of service that is deliverable within the financial framework that is available to us. We also brought forward our annual Delivery Plan which sets out the work we will be doing over the next year with the proviso that we will be building on this over the medium to longer term that will look at areas for investment and disinvestment. We do have one off monies in relation to reserves that can be used to start the service redesign but we also have quite substantial elements within earmarked reserves relating to PCIP, Mental Health, Covid funding that we can start to invest in some areas. There will be a combination of one off monies available through the reserves but also a recognition here and at the Board that there needs to be a fundamental change in the way we deliver services as the way out of our current financial predicament. The use of reserves and one off monies gives some opportunity to facilitate some of these changes.</p> <p>JF commented that this will require close collaboration with NHS & Council colleagues to get redesign done. JF concurred that we are not the only HSCP experiencing challenges and advised that East Renfrewshire, who were in a healthier position prior to Covid, are in the same situation as us. The underlying issues have not gone away and there is a lot of work required to resolve this.</p> <p>JC referred to Action 7 relating to the accessibility of documents. We have a couple of actions to progress to ensure our documents are accessible and have encountered problems regarding the number of versions of Word being used. Also once accessibility has been ensured on Word, there is then a similar exercise required to be done for PDF documents on to the website. We have agreed an approach with the Web team so they are available on the website to the public and we will work through some of the accessibility issues to ensure compliance. JC gave assurance to members that the papers for this Committee and previous Committees are on the website.</p> <p>IR commented that some of the problems related to embedded documents in PDF format then this can't be accessed, so this needs to be in Word.</p> <p>JF asked GM for an update relating to Pg3, Action 4 on the recruitment within the Audit Team. GM advised that an appointment has been made and a start date agreed for next month.</p>	
<p>3.</p>	<p>HSCP Annual Internal Audit Update and Report 2020/21</p>	<p>GMcC</p>
	<p>GM shared the Internal report which supports the Annual Governance Statement and Accounts. This includes GM's opinion which is one of reasonable assurance of HSCP's internal control systems for the year. This is based on a number of sources, including the Internal Audit work completed this year and prior years, Annual Governance checklists completed by Senior Management and also by reports issued from other parties. Whilst the opinion is of reasonable assurance, note has been made of risks relating to the commissioning of social care and contract management. Progress has been made against these risks and there is a detailed plan in place to address these risks. In addition, 2 appendices are provided which support this opinion, 1 is the Internal Audit Follow Up Report and the other is the Performance and Output Monitoring Report. These provide details of the work of the team and outstanding audit actions. GM highlighted on Pg. 26 there is an outstanding risk relating to medium term financial planning. This report was</p>	

	<p>presented to the HSCP board last week and this action is now complete. Appendix 4 which gives a planning update for the planned areas of Audit focus for 21/22. The majority of those are items carried forward from last year.</p> <p>IR quoted from Pg. 2 of the report “<i>In addition, factors external to the audit process including human error, collusion or management overriding controls as a potential for systems, historically highlighted as being satisfactory, to become exposed to risk or loss</i>”.</p> <p>IR commented that whilst we have assurance on many things, we don’t have absolute assurance as the areas where things often go wrong are external to where internal audit is going on. This is somewhat unsatisfactory as there is still an element of risk where we have no assurance. In the past year, there has been a lot of management overriding of controls for very good reasons, and this raises anxiety over the level of assurance from Internal Audit over these small areas. IR asked for comments.</p> <p>GM advised that no assurance is absolute and she has a requirement under Public Sector Internal Audit standards to always consider these issues when drafting the plans for the year and also in specific assignments. We always make consideration for the risk of fraud or management overriding the controls. It’s a very difficult risk to take account of and you will see that a similar risk is referred to within Audit Scotland plans. We do take cognisance of this but assurance is not absolute. The nature of risk is that it can’t be eliminated completely only managed. Within Internal Audit we focus on where we see the highest risk being and this means we are spending our time in the most valuable areas.</p> <p>IR commented that he is still slightly uncomfortable on the areas where absolute assurance cannot be given but accepts it.</p>	
4.	<p>Draft Annual Report and Accounts 2020/21</p>	<p>JC</p>
	<p>JC advised that it is a legislative requirement to produce a set of accounts each year. This will be the 6th set of draft accounts, for which are waiting for approval. They will be subject to audit scrutiny over the summer period. There has been a relaxation of the timescales because of Covid legislation from 30th September 2021 to 31st October 2021. JC is in the process of arranging a date for consideration of the final accounts and will continue discussions with Audit Scotland over the summer about the timescales. JC is hopeful to call an additional Audit Committee over the summer to consider the accounts ahead of the deadline. JC had given an update to the IJB advising the annual accounts provide a reported surplus of £12m for the year. A large element of this surplus relates to monies which we will be carrying forward within partnership reserves of £8.7m. A large proportion of this relates to funding which came in late in the year, around January/February 2021. This was funding that we did not have the opportunity to spend in 20/21 as it arrived in the last quarter of the year, we will be seeking to carry this forward in its entirety to the next financial year. Adjusting for the movement within reserves provides an overall position for the partnership of £3.3m underspent and this was reported through the IJB, where we saw a downturn in expenditure across a number of care group areas, older people and adult services being the main areas which has resulted in the underspend. This will allow us to create a general reserve also of £1.9m with earmarked reserves of £10.9m, with the requirement that these are used for the purpose intended and we will bring forward plans on how this will be spent. Approximately £6.5m of the earmarked reserves relates to Covid and this will be used for ongoing Covid related expenditure and we are required to submit a first return to the Scottish Government at the end of July which sets out the detail of how we intend to spend this. The support to provider sustainability will be an ongoing commitment and this will include a large proportion of this spend going forward. It does put us in a much better position than we were at this time last year. The report also includes an</p>	

assessment of our position in relation to the Corporate Governance Principles and we are largely fully compliant or assess ourselves to be fully compliant across all of the principles set out within the framework. This also supports Gillian's assurance that we are delivering on our governance requirements within the HSCP. The report also looks at the Scottish Government's best value framework and provides an assessment of where we think we fair in terms of that framework and our duty to provide best value.

JF asked for clarification on the dates within the table in Pg96 of the Accounts which appeared to relate to the previous year. JC will amend.

IR commented that some of the data shows that things are going in the right direction and congratulations to the staff for the hard work.

IR asked about the reserves and commented that it looks like we are in a better place, having been given a lot of money, but actually things haven't changed very much except that there has been a lot of work required for Covid and a lot of money provided to allow this. IR asked what the plans are for the Scottish government clawing this money back. JC advised that there has been no indication of plans to claw back at this stage. We do have a number of areas, like other HSCPs, where we are hoping to spend Covid monies on and there is a process in place where we are engaging with the Scottish government on our proposed use of this money, The 2 areas identified so far, they have been supportive of. The Care Home Assurance Team and to support any non-recurring recovery type expenditure. The Government is developing a list of areas related to where they are supportive of use of Covid funding and this will be shared across HSCPs. They will not support anything which required recurring funding. We are not getting any indication of recovery however we are expected to account for and to use the reserves we have before they will consider any additional funding over and above the levels we already have. In relation to other areas around PCIP and Action 15 they are providing full allocations in the expectation we are using this for that specific purpose. The issue will be the recurring elements around those funding avenues and what we feel we need to spend to get to a position where we are delivering the full extent of our MOU's under PCIP, Action 15. The Scottish Government were keen to get money out at the end of last year but largely that has been on a non-recurring basis and it will be the recurring funding and what we can do with this which will cause the biggest issues.

IR advised that he was concerned that despite the funding we will still be in the same position as before. The proposition that we have general reserves at the moment will make us feel relaxed about not needing to do the transformational work needed to do to get into a better position. There is quite often an expectation that the Government will step in and give us extra money, which means we will not be pushing hard to transform. IR is seeking assurance that transformation plans are seen as important and being acted on. IR advised that he has not seen a lot of evidence to support that transformation work is being done.

JC advised that HSCP's work in a different environment from Health Boards, which is why the creation of reserves is so important to ensure we don't rely on additional funding. Our reserves position is not ideally where we want to be as a partnership of our size we would want a level of reserve of 2% which is £3.3m. We are sitting at 1.9%. There is still some way to go to ensure we are comfortably financially sustainable. Once we create this general reserve we would want to maintain our reserves at this level to allow us to manage any unforeseen events in the year and ensure we have the means to balance the budget within our own provision. HSCP's don't have the same ability to rely on Government funding in the same way Health Board's do. We have a small contingency which we would

	<p>like to keep this to allow us to be able to manage our own position but this means we need to rely on transformation as a means of balancing the budgets as we go forward. We know through our financial plan presented to the Board, that year on year we need to identify between £3.1m & £4.2m savings to ensure we remain in a balanced position. We recognise that transformation and service redesign is the way to deliver and we don't underestimate the challenges going forward. The reserves gives us a bit of a cushion but what it doesn't do is create a recurring funding source, we know that we need to transform and that is the focus of the work of the management team. We are looking not only at the Annual Plan but longer term on how we set our priorities through the Strategic Plan that are realistic and achievable within the financial framework we know we will have over the next number of years. We recognise that financial settlements will be tight for Boards and Local Authorities and we rely on those for our settlements. We do know we need to delivery strongly on transformation in order to deliver a balanced position going forward.</p> <p>CS added to provide some assurance, that part of the reason we have had so many Board papers this time, is the bringing forward of plans to fundamentally review the way quite a number of our services are provided. There was Drug & Alcohol Mental Health Review process, Learning Disability which has been ongoing, the paper on Older People Day Services and the reform work on Children's Services and through care, after care, care leaving young people. This is the foundation of our efforts to transform for sustainability and quality services for the future. We have our Transformation Board where we agree the items on our delivery plan that make the biggest difference and this is monitored. There are a couple of areas where we are dependent on our partners for technical support and expertise but not financial support, particularly around the Digital agenda. We can only make our case and hope that our partners can see the merit in assisting with our transformation agenda. It remains to be seen whether that funding gap can be closed given our demographics, we are the 3rd or 4th lowest invested in Adult & Older Peoples Social Care are as Local Authority area. The challenge is significant.</p> <p>JF advised that she is looking for assurance that the work is moving forward. There has been a lot of redesign on a temporary basis during Covid and it is the capturing of this in our process. We are looking for demonstration of progress against these targets on a regular basis at both the Board and at this meeting and to confirm whether there will be savings delivered or just a different kind of service. I'm also aware of the Mental health Assessment Units, while they are a very good thing, could be more expensive and this has to be offset against something else. So we are seeking regular updates on the progress of this work.</p> <p>IR raised his frustrations on the language used in the papers, "there is work ongoing" etc. We never see the outcome of these plans so we would like to see regular and clear evidences of achievements.</p> <p>JC advised that now our Annual Delivery Plan has been approved and we will be bringing regular reports to the Board and this Committee which will give members assurance that we are progressing on delivery and what this will achieve. This was clearly articulated where the financial investments and disinvestment across all of those areas will come from. I would expect for the next Committee we will have this in a format that will be reporting progress.</p>	
5.	Mental Welfare Commission Authority to Discharge Report	CS
	CS reported that the Mental Welfare Commission published a report in May 21 on an investigation which was undertaken following concerns raised from a number of areas that during the Covid pandemic people may have been discharged from hospital to care homes	

<p>without an appropriate legal underpinning for those moves. All HSCP's were contacted and discovered that some people had been moved unlawfully, people who did not have the capacity to make that decision for themselves without an appropriate Adult with Incapacity Act underpinning that move. As a result all HSCP's have to develop and deliver an Action Plan to ensure that learning from the investigation is embedded in to practice. Locally we did not have any unlawful moves take place. We feel that our AWI Practices are very strong and staff are very clear on the legal position. We will bring to the September meeting a copy of our Action Plan for consideration.</p> <p>JF advised that she found this paper alarming for the lack of full understanding of what the criteria are and when they should be enacted. This is something that needs to be addressed to make sure this doesn't happen again.</p> <p>IR was delighted to see there was no cause for concern with East Dunbartonshire. IR asked if CS felt comfortable that the 11 recommendations could be met now or is this part of the work to be done. CS confirmed that our systems already support the majority of this. The key challenge in meeting the recommendations is the one that relates to training and awareness raising and understanding of the Act itself. We have to deliver this training from within our own resources. CS is in discussion with the Mental Welfare Commission for Scotland and a few other key organisations as to whether there should be a refreshed national training programme as opposed to leaving the training to staff within our own areas. NHS Education Scotland are interested in working with us. This may turn into a national piece of work which will relieve the financial burden but also drive out the variation in practice seen in the report.</p> <p>JF agreed that this was a reasonable approach given the scale of the problem across Scotland.</p>	
<p>6. PARC Report Covid-19 Impact in Unscheduled Care</p>	<p>DP</p>

Agenda Item Number: 2

	<p>No report to be presented. DP referred to the paper on Unscheduled Care which went to Board and added that we have continued in the trend seen over the last 12-15 months of lower than previous presentation at emergency departments, lower than previous presentations of over 65's to hospital but we have continued to see a longer than average length of stay for people over 65. This is reflective of the higher level of acuity, of individuals from East Dunbartonshire admitted who are much older and have higher acuity of illness because of their age. Our Delayed Discharge performance has been fluctuating and we have seen huge improvements in performance over the past few weeks with only a couple of blips. The team has been working collaboratively to improve the performance and we will continue to keep you updated. DP spoke about some of the developments presented to the Board to try to manage Unscheduled Care in relation to individuals with frailty with the introduction of Advanced Practitioner roles. We intend to move forward with the Advanced Practitioner Physio roles which will provide another means of us preventing admission of people who can be managed at home or to manage earlier discharge. This is a positive position overall for Unscheduled Care within East Dunbartonshire with a few challenges that remain and we will keep you updated on. A more detailed paper on the Unscheduled Care Commissioning plan will be brought to the September Board meeting and this will provide all of the information you are looking for, however DP asked if a formal report is preferred for the next meeting?</p> <p>JF advised that it would be useful to have a paper to PAR to avoid taking up too much time at the Board. It was agreed that the Board report would be brought to PAR along with a suitable covering report.</p>	
7.	Future Agenda Items	
	JC apologised for not sharing a planner for consideration. This will be circulated prior to the next meeting.	JC
8.	A.O.C.B	JF
	<p>No discussion</p> <p>JF thanked all for their hard work and looks forward to handing over the new Chair at the next meeting.</p>	
9.	Date of next meeting – 30th September 2021, 12 noon via MS Teams	JF

**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP
PERFORMANCE, AUDIT & RISK COMMITTEE**

DATE OF MEETING: 28th OCTOBER 2021

REPORT REFERENCE: HSCP/281021/03

CONTACT OFFICER: JEAN CAMPBELL, CHIEF FINANCE &
RESOURCES OFFICER (07583902000)

SUBJECT TITLE: AUDIT SCOTLAND – PROPOSED ANNUAL
AUDIT REPORT 2020/21

1.0 PURPOSE

- 1.1 The purpose of this report is to present the Annual Audit Report and Auditor's letter for the financial year ended 31st March 2021 which has been prepared by the IJB's external auditors, Audit Scotland.

2.0 RECOMMENDATIONS

It is recommended that the Performance, Audit & Risk Committee:

- 2.1 Consider the contents of the Annual Audit Report for the Financial Year 2020/21.

**CAROLINE SINCLAIR
INTERIM CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP**

3.0 BACKGROUND/MAIN ISSUES

- 3.1 It is a statutory requirement of the accounts closure process that the IJB receive a letter (ISA260) from the appointed External Auditors highlighting the main issues arising in respect of the Annual Accounts 2020/21. This is attached as **Appendix 1**.
- 3.2 This includes the letter of representation from the Chief Finance & Resources Officer which provides the External Auditors with assurances regarding some of the key accounting requirements and assumptions utilised in the closing of the 2020/21 Financial Accounts.
- 3.3 The Annual Audit report for 2020/21 is attached as **Appendix 2** and presents a summary of the key findings arising from the 2020/21 audit.

4.0 IMPLICATIONS

The implications for the Committee are as undernoted.

- 4.1 Relevance to HSCP Board Strategic Plan –9. Statutory Duty
- 4.2 Frontline Service to Customers – None
- 4.3 Workforce (including any significant resource implications) – None
- 4.4 Legal Implications – The Annual Accounts should be prepared in accordance with legislation (the Local Authority Accounts (Scotland) Regulations 2014 as modified by the Coronavirus (Scotland) Act 2020), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).
- 4.5 Financial Implications – The Annual Audit report provides an opinion on the annual accounts for the partnership and considers the wider audit dimensions that frame the scope of public sector audit requirements including financial management arrangements, financial sustainability, governance and transparency and value for money.
- 4.6 Procurement – None
- 4.7 Economic Impact – None
- 4.8 Sustainability – None
- 4.9 Equalities Implications – None
- 4.10 Other - None

5.0 MANAGEMENT OF RISK

The risks and control measures relating to this Report are as follows:-

- 5.1 The annual audit report sets out the key risks for the partnership and an action plan which mitigates these risks.

6.0 IMPACT

6.1 EAST DUNBARTONSHIRE COUNCIL - None

6.2 NHS GREATER GLASGOW & CLYDE - None

**6.3 DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH – No
Direction Required**

7.0 POLICY CHECKLIST

7.1 This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.0 APPENDICES

8.1 Appendix 1 – Letter ISA 580 281021

8.2 Appendix 2 – 2020-21 EDIJB AAR Proposed

East Dunbartonshire Integration Joint Board Audit of 2020/21 annual accounts

28 October 2021

Independent auditor's report

1. Our audit work on the 2020/21 annual accounts is now substantially complete. Subject to receipt of a revised set of annual accounts for final review, we anticipate being able to issue unqualified audit opinions in the independent auditor's report following approval of the annual accounts by the Performance, Audit & Risk Committee on 28th October 2021. The proposed report is attached at **Appendix A**.

Annual audit report

2. Under International Standards on Auditing in the UK, we report specific matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action. We present for the Performance, Audit & Risk Committee's consideration our draft annual report on the 2020/21 audit. The section headed "Significant findings from the audit in accordance with ISA 260" sets out the issues identified in respect of the annual accounts.
3. The report also sets out conclusions from our consideration of the four audit dimensions that frame the wider scope of public audit as set out in the Code of Audit Practice.
4. This report will be issued in final form after the annual accounts have been certified.

Unadjusted misstatements

5. We also report to those charged with governance all unadjusted misstatements which we have identified during the course of our audit, other than those of a trivial nature and request that these misstatements be corrected.
6. We have no unadjusted misstatements to be corrected.

Representations from Section 95 Officer

7. As part of the completion of our audit, we are seeking written representations from the Chief Finance and Resources Officer on aspects of the annual accounts, including the judgements and estimates made.
8. A draft letter of representation is attached at **Appendix B**. This should be signed and returned to us by the Section 95 Officer with the signed annual accounts prior to the independent auditor's report being certified.

APPENDIX A: Proposed Independent Auditor's Report

Independent auditor's report to the members of East Dunbartonshire Integration Joint Board and the Accounts Commission

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of East Dunbartonshire Integration Joint Board for the year ended 31 March 2021 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (the 2020/21 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2020/21 Code of the state of affairs of the Integration Joint Board as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2020/21 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 10 April 2017. The period of total uninterrupted appointment is five years. I am independent of the East Dunbartonshire Integration Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the East Dunbartonshire Integration Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the East Dunbartonshire Integration Joint Board's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

Risks of material misstatement

I report in a separate Annual Audit Report, available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Chief Finance & Resources Officer and Performance, Audit & Risk Committee for the financial statements

As explained more fully in the Statement of Responsibilities, the Chief Finance & Resource Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with

the financial reporting framework, and for such internal control as the Chief Finance & Resources Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Finance & Resources Officer is responsible for assessing the East Dunbartonshire Integration Joint Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

The Performance, Audit & Risk Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- obtaining an understanding of the applicable legal and regulatory framework and how the East Dunbartonshire Integration Joint Board is complying with that framework;
- identifying which laws and regulations are significant in the context of the East Dunbartonshire Integration Joint Board;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the East Dunbartonshire Integration Joint Board's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Report on other requirements

Opinion prescribed by the Accounts Commission on the audited part of the Remuneration Report

I have audited the part of the Remuneration Report described as audited. In my opinion, the audited part of the Remuneration Report has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

Statutory other information

The Chief Finance & Resources Officer is responsible for the statutory other information in the annual accounts. The statutory other information comprises the Management Commentary, Annual Governance Statement, Statement of Responsibilities and the unaudited part of the Remuneration Report.

My responsibility is to read all the statutory other information and, in doing so, consider whether the statutory other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this statutory other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the statutory other information and I do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

Opinions prescribed by the Accounts Commission on Management Commentary and Annual Governance Statement

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which I am required to report by exception

I am required by the Accounts Commission to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice, including those in respect of Best Value, are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Fiona Mitchell-Knight FCA
Audit Director
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

28 October 2021

APPENDIX B: Letter of Representation (ISA 580)

Fiona Mitchell-Knight, Audit Director
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

Dear Fiona,

East Dunbartonshire Integration Joint Board Annual Accounts 2020/21

1. This representation letter is provided in connection with your audit of the annual accounts of East Dunbartonshire Integration Joint Board for the year ended 31 March 2021 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the financial reporting framework, and for expressing other opinions on the remuneration report, management commentary and annual governance statement.
2. I confirm to the best of my knowledge and belief and having made appropriate enquiries of the Board, East Dunbartonshire Council and NHS Greater Glasgow & Clyde, the following representations given to you in connection with your audit of East Dunbartonshire Integration Joint Board's annual accounts for the year ended 31 March 2021.

General

3. East Dunbartonshire Integration Joint Board and I have fulfilled our statutory responsibilities for the preparation of the 2020/21 annual accounts. All the accounting records, documentation and other matters which I am aware are relevant to the preparation of the annual accounts have been made available to you for the purposes of your audit. All transactions undertaken by East Dunbartonshire Integration Joint Board have been recorded in the accounting records and are properly reflected in the financial statements.

Financial Reporting Framework

4. The annual accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (2020/21 accounting code), mandatory guidance from LASAAC, and the requirements of the Local Government (Scotland) Act 1973, the Local Government in Scotland Act 2003 and The Local Authority Accounts (Scotland) Regulations 2014.
5. In accordance with the 2014 regulations, I have ensured that the financial statements give a true and fair view of the financial position of the East Dunbartonshire Integration Joint Board at 31 March 2021 and the transactions for 2020/21.

Accounting Policies & Estimates

6. All significant accounting policies applied are as shown in the Significant Accounting Policies included in the annual accounts. The accounting policies are determined by the 2020/21 accounting code, where applicable. Where the code does not specifically apply, I have used judgement in developing and applying an accounting policy that results in information that is

relevant and reliable. All accounting policies applied are appropriate to East Dunbartonshire Integration Joint Board circumstances and have been consistently applied.

7. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. Judgements used in making estimates have been based on the latest available, reliable information. Estimates have been revised where there are changes in the circumstances on which the original estimate was based or as a result of new information or experience.

Going Concern Basis of Accounting

8. I have assessed East Dunbartonshire Integration Joint Board's ability to continue to use the going concern basis of accounting and have concluded that it is appropriate. I am not aware of any material uncertainties that may cast significant doubt on East Dunbartonshire Integration Joint Board's ability to continue as a going concern.

Fraud

9. I have provided you with all information in relation to
 - my assessment of the risk that the financial statements may be materially misstated as a result of fraud
 - any allegations of fraud or suspected fraud affecting the financial statements
 - fraud or suspected fraud that I am aware of involving management, employees who have a significant role in internal control, or others that could have a material effect on the financial statements.

Laws and Regulations

10. I have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

Related Party Transactions

11. All material transactions with related parties have been appropriately accounted for and disclosed in the financial statements in accordance with the 2020/21 accounting code. I have made available to you the identity of all the East Dunbartonshire Integration Joint Board's related parties and all the related party relationships and transactions of which I am aware.

Remuneration Report

12. The Remuneration Report has been prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014, and all required information of which I am aware has been provided to you.

Management commentary

13. I confirm that the Management Commentary has been prepared in accordance with the statutory guidance and the information is consistent with the financial statements.

Corporate Governance

14. I confirm that the East Dunbartonshire Integration Joint Board has undertaken a review of the system of internal control during 2020/21 to establish the extent to which it complies with proper practices set out in the Delivering Good Governance in Local Government: Framework 2016. I have disclosed to you all deficiencies in internal control identified from this review or of which I am otherwise aware.
15. I confirm that the Annual Governance Statement has been prepared in accordance with the Delivering Good Governance in Local Government: Framework 2016 and the information is consistent with the financial statements. There have been no changes in the corporate governance arrangements or issues identified, since 31 March 2021, which require to be reflected.

Balance Sheet

16. All events subsequent to 31 March 2021 for which the 2020/21 accounting code requires adjustment or disclosure have been adjusted or disclosed.

Yours sincerely

Jean Campbell
Chief Finance & Resources Officer

28 October 2021

East Dunbartonshire Integration Joint Board

Proposed 2020/21 Annual Audit Report



 AUDIT SCOTLAND

Prepared for East Dunbartonshire Integration Joint Board and the Controller of Audit

October 2021

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Key messages

2020/21 annual report and accounts

- 1 East Dunbartonshire Integration Joint Board's financial statements give a true and fair view of the state of its affairs as at 31 March 2021 and the income and expenditure for the year. They were properly prepared in accordance with regulations and guidance.
- 2 The management commentary, audited part of the remuneration report and annual governance statement were consistent with the financial statements and prepared in accordance with proper accounting practices.
- 3 The accounts public inspection advert did not comply with the requirements set out in the Local Authority Accounts (Scotland) Regulations 2014.

Financial management and sustainability

- 4 The Joint Board has appropriate and effective financial management arrangements in place.
- 5 Health and social care bodies are facing unprecedented challenges as they seek to balance the impact of Covid-19, the remobilisation of services and rising demand. This is against a backdrop of financial and workforce pressures, uncertainty over future financial settlements and social care reform.
- 6 The Joint Board reported an underspend of £12.040 million against the revised budget of £202.669 million. This was mainly due to unspent late funding received from the Scottish Government and a significant downturn in service activity.
- 7 Covid-19 funding of £10.132 million was received in 2020/21. £6.469 million was unspent at the 31 March 2021 and has been earmarked for 2021/22.
- 8 The IJB approved an indicative 2021/22 revenue budget of £143.079 million in March 2021. It is estimated that £1.075 million of earmarked reserves will be used to balance this budget. This budget excluded any exceptional Covid-19 costs based on the assumption that additional funding would be provided.
- 9 A five-year medium term financial strategy is in place which reflects the impact Covid-19 is expected to have over this period. However, we would

recommend this is reviewed to take account of the longer-term financial challenges facing the Board.

Governance, Transparency and Best Value

- 10** The IJB has appropriate governance arrangements in place to support effective decision making and to demonstrate accountability by the Board. The IJB took appropriate steps to revise its arrangements to reflect the challenges of delivering services in the Covid-19 environment.
- 11** The 2019/20 Annual Performance Report was reviewed, and we found that improvements have been made in the content, structure and format.
- 12** The Annual Performance Report for 2020/21 has been delayed and, in line with the Coronavirus Act 2020, will be published by the revised deadline of 30 September 2021. We will review this as part of the 2021/22 audit.
- 13** The extent of the challenges facing IJBs means that services will need to be transformed if they are to be sustainable in the future.

Introduction

1. This report summarises the findings from our 2020/21 audit of East Dunbartonshire Integration Joint Board (the IJB).
2. The scope of our audit was set out in our Annual Audit Plan presented to the Performance, Audit and Risk Committee meeting on 30 March 2021. This report comprises the findings from:
 - an audit of the East Dunbartonshire IJB's 2020/21 annual accounts
 - consideration of the four audit dimensions that frame the wider scope of public audit set out in the [Code of Audit Practice 2016](#).
3. The global coronavirus pandemic has had a considerable impact on the IJB and its partner bodies during 2020/21. This has had significant implications for services. We included one wider dimension risk relating to the pandemic in our Annual Audit Plan.

Adding value through the audit

4. We add value to the IJB, through the audit by:
 - identifying and providing insight on significant risks, and making clear and relevant recommendations
 - sharing intelligence and good practice through our national reports ([Appendix 3](#)) and good practice guides
 - providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

Responsibilities and reporting

5. The IJB has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. The IJB is also responsible for compliance with legislation, and putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.
6. Our responsibilities, as independent auditor appointed by the Accounts Commission, are established by the Local Government (Scotland) Act 1973, the Code of Audit Practice and supplementary guidance, and International Standards on Auditing in the UK. As public sector auditors, we give independent opinions on the annual accounts. Additionally, we conclude on the appropriateness and effectiveness of the performance management

arrangements, the suitability and effectiveness of corporate governance arrangements, and the financial position and arrangements for securing financial sustainability. Further details of the respective responsibilities of management and the auditor can be found in the Code of Audit Practice and supplementary guidance.

7. This report raises matters from our audit. Weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

8. Our Annual Audit Report contains an agreed action plan at [Appendix 1](#). It sets out specific recommendations, responsible officers, and dates for implementation. It also includes outstanding actions from last year and progress against these.

Auditor Independence

9. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements, auditors must comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies.

10. We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can also confirm that we have not undertaken any non-audit related services and therefore the 2020/21 audit fee of £27,330, as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

11. This report is addressed to both the IJB and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course. We would like to thank all management and staff who have been involved in our work for their co-operation and assistance during the audit.

1. Audit of 2020/21 annual accounts

The principal means of accounting for the stewardship of the resources and performance

Main judgements

East Dunbartonshire Integration Joint Board's financial statements give a true and fair view of the state of its affairs as at 31 March 2021 and the income and expenditure for the year. They were properly prepared in accordance with regulations and guidance.

The management commentary, audited part of the remuneration report and annual governance statement were consistent with the financial statements and prepared in accordance with proper accounting practices.

The accounts public inspection advert did not comply with the requirements set out in the Local Authority Accounts (Scotland) Regulations 2014

Our audit opinions on the annual accounts are unmodified

12. The annual accounts for the year ended 31 March 2021 were approved by the IJB on 28 October 2021. As reported in the independent auditor's report:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- the audited part of the Remuneration Report, Management Commentary, and Annual Governance Statement were all consistent with the financial statements and properly prepared in accordance with proper accounting practices.

The annual accounts were produced and audited in line with the revised Covid-19 timescales

13. Despite the continued disruption caused by Covid-19, the Joint Board did not elect to postpone the preparation of its Annual Accounts. The unaudited Annual Accounts were submitted to us on 19 June 2021 in line with the original agreed timetable.

14. The working papers provided to support the accounts were of a good standard and the audit team received support from finance staff which helped ensure the final accounts audit process ran smoothly. The Independent Auditor's Report was issued and signed off, on 28 October 2021.

15. As a result of the continuing impact of Covid-19, the submission deadlines for IJB's audited annual accounts and annual audit reports have been set at 30 November 2021.

16. Although later than first planned, the annual accounts were signed off in line with the revised timetable permitted to reflect the impact of Covid-19.

The accounts public inspection advert did not comply with the requirements set out in the Local Authority Accounts (Scotland) Regulations 2014

17. The Local Authority Accounts (Scotland) Regulations 2014 sets out that public notice must be given on the right to inspect the unaudited accounts. The advert was published on 17 June, and the accounts were available for inspection from 1 July which therefore met the 14-day notice period criteria for the start of the inspection period. However, the advert incorrectly advised that objections could be sent to IJB officers when these should be directed to the auditor only. No objections were received by IJB officers or the auditor.

18. Furthermore, the accounts should be made available for inspection for a period of 15 working days, with objections to the accounts being sent to the auditor until the end of the working day that follows that period. From review of the advert, the inspection end date was not stated, and the objection end date was one working day too early. Our review confirmed however that the accounts were made available for the full 15 working day period. The IJB should review the procedures in place to ensure the accounts inspection advert is published in line with the criteria set out in the Local Authority Accounts (Scotland) Regulations 2014.

Recommendation 1

The accounts inspection advert inaccurately advised objections could be sent to IJB officers when these should be directed to the auditor only. The advert also did not state when the inspection period was ending, and the objection end date was one working day too early.

Risk: The IJB is in breach of the Local authority Accounts (Scotland) Regulations 2014. ([Appendix 1 – Action Plan](#))

Our audit testing reflected the calculated materiality levels

19. We apply the concept of materiality in both planning and performing the audit and in evaluating the effect of any identified misstatements on the audit. We identify a benchmark on which to base overall materiality such as gross

expenditure and apply what we judge to be the most appropriate percentage level for calculating materiality values.

20. The determination of materiality is based on professional judgement and is informed by our understanding of the entity and what users are likely to be most concerned about in the financial statements. In assessing performance materiality, we have considered factors such as our findings from previous audits, any changes in business processes and the entity's control environment including fraud risks.

21. Our initial assessment of materiality was carried out during the planning phase of the audit. This was reviewed on receipt of the unaudited annual accounts and is summarised in [Exhibit 1](#).

Exhibit 1

Materiality values

Materiality level	Amount
Overall materiality	£1.851 million
Performance materiality	£925 thousand
Reporting threshold	£19 thousand

Source: Audit Scotland

Appendix 2 identifies the main risks of material misstatement and our audit work to address these

22. [Appendix 2](#) provides our assessment of risks of material misstatement in the annual accounts and any wider audit dimension risks. These risks influence our overall audit strategy, the allocation of staff resources to the audit, and indicate how the efforts of the audit team are directed. [Appendix 2](#) also identifies the work we undertook to address these risks and our conclusions from this work.

Significant findings from the audit of the financial statements

23. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the IJB's accounting practices covering accounting policies, accounting estimates and financial statements disclosures. We have no significant findings to report.

There were no misstatements identified in the annual accounts

24. It is our responsibility to request that all misstatements above the reporting threshold are corrected. We have no misstatements above our reporting threshold to report from the 2020/21 audit.

The management commentary should be reviewed next year to make it more focussed. The use of infographics could be considered to improve the reader's experience

25. The management commentary that accompanies the financial statements should clearly explain how the Joint Board has performed against budget and how this is reconciled to the financial statements.

26. The management commentary details the final outturn position for the year against budget, with explanations given for significant overspends and underspends. The final outturn reported in the narrative is in line with the Comprehensive Income and Expenditure Statement and Movement in Reserves Statement. For 2020/21 the management commentary also gives good coverage of the impact of Covid-19 on the year under review.

27. However, the management commentary suffers from excessive detail which can obscure the key messages for the reader. Changes should be considered for 2021/22 to reduce superfluous information.

28. In addition to streamlining the content of the narrative, there is scope to improve reader accessibility by using infographics rather than block text. This would enhance the reader experience and provide a more sophisticated overview of the key messages for the Joint Board. Work is required to ensure that the content is focussed on the key issues and that the information is presented in a more user-friendly format. We will work with officers to make such improvements in 2021/22.

Recommendation 2

The 2020/21 management commentary included a significant amount of detailed narrative. This can obscure the key messages for the reader.

Risk: Reports are not readily accessible to users. ([Appendix 1 – Action Plan](#))

Follow up of prior year recommendations

29. The IJB has made progress in implementing our prior year audit recommendations. For actions not yet implemented, revised responses and timescales have been agreed with management, and are set out in [Appendix 1](#).

2. Financial management and sustainability

Financial management is about financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively

Main judgements

The Joint Board has appropriate and effective financial management arrangements in place.

Health and social care bodies are facing unprecedented challenges as they seek to balance the impact of Covid-19, the remobilisation of services and rising demand. This is against a backdrop of financial and workforce pressures, uncertainty over future financial settlements and social care reform.

The Joint Board reported an underspend of £12.040 million against the revised budget of £202.669 million. This was mainly due to unspent late funding received from the Scottish Government and a significant downturn in service activity.

Covid-19 funding of £10.132 million was received in 2020/21. £6.469 million was unspent at the 31 March 2021 and has been earmarked for 2021/22.

The IJB approved an indicative 2021/22 revenue budget of £143.079 million in March 2021. It is estimated that £1.075 million of earmarked reserves will be used to balance this budget. This budget excluded any exceptional Covid-19 costs based on the assumption that additional funding would be provided.

A five-year medium term financial plan is in place which reflects the impact Covid 19 is expected to have over this period. However, we would recommend this is revisited to take account of the longer-term financial challenges facing the Board.

Financial Management

30. It is the IJB's responsibility to ensure that its financial affairs are conducted in a proper manner. As auditors, we need to consider whether audited bodies have established financial management arrangements.

31. The IJB is required by statute to make arrangements for the proper administration of its financial affairs and to appoint a "proper officer" to have

“responsibility for the administration of those affairs” (section 95 of the Local Government (Scotland) Act 1973). The Chief Finance & Resources Officer was in post throughout the accounting year and is responsible for ensuring that appropriate financial services are available to the IJB and Chief Officer.

32. The IJB does not have any assets, nor does it directly incur expenditure or employ staff, other than the Chief Officer and Chief Finance & Resources Officer. All funding and expenditure for the IJB is incurred by partner bodies and processed in their accounting records. Satisfactory arrangements are in place to identify this income and expenditure and report this financial information to the IJB Board.

33. The host bodies have sound systems of internal control in place over the key financial systems which the IJB rely upon to produce their accounts.

The IJB approved a 2020/21 budget of £173.099 million in March 2020

34. The IJB Board formally approved the 2020/21 budget in March 2020. This comprised of contributions from East Dunbartonshire Council and NHS Greater Glasgow and Clyde of £56.768 million and £83.405 million respectively, with a further £32.944 million of set aside funding. The budget contained an initial funding gap of £6.054 million, which was to be met by £2.581 million of management efficiencies and £0.701 million through the completion of the transformation programme, leaving an estimated unfunded balance of £2.773 million.

35. During the year, the budget was revised, as additional funding was released by the Scottish Government to respond to the costs relating to the Covid-19 pandemic. The final budget for the year reported to the Board in June 2021 amounted to £202.575 million.

36. This represented an increase from the original budget of £29.476 million (17.03%). The increase relates largely to non-recurring funding allocations during the year relating to oral health, family health services and Scottish Government funding to support alcohol and drugs, primary care improvements and mental health monies. A significant increase for 2020/21 related to Covid-19 funding from the Scottish Government to support Covid-19 related expenditure.

The IJB reported an underspend in 2020/21 of £12.040 million. Covid-19 funding of £3.157 million was unspent at the year end and has been earmarked for use in 2021/22

37. The Covid-19 pandemic has had a significant impact on the IJB's 2020/21 budget. The IJB received £10.132 million of Covid related funding of which £6.975 million was spent in 2020/21. The remaining unspent £3.157 million of Covid-19 has been transferred to an earmarked reserve. This was permitted within the April 2021 Scottish Government letter to the Chief Finance & Resources Officer.

38. During the year, the IJB submitted financial tracker returns to the Scottish Government to detail the additional costs incurred in responding to the

pandemic. The additional expenditure was predominantly as a result of additional staff costs, increased beds, additional cleaning, testing, equipment and PPE. The costs associated with Covid-19 that are included within the set aside total were £43m for NHS Greater Glasgow & Clyde. These costs were fully funded by the Scottish Government.

39. The IJB reported an underspend of £12.040 million against a budgeted overspend position. A significant portion of this underspend, £10.105 million, has been transferred to earmarked reserves to be used for known commitments or specific purposes.

40. This underspend was mainly due to unspent late funding received from the Scottish Government to be carried-forwarding into future years. This includes: Covid-19 funding (£3.157m), Primary Care Improvements (£0.831m), delivery of the Mental Health Strategy (£0.200m), Children's Mental Health & Wellbeing (£0.226m), Alcohol & Drugs monies (£0.309m), Further Integration Authority Support (£1.900m), Adult Social Care Winter Plan (£0.900m) and Community Living Change funding (£0.300m). Additional funding received during the later stages of the financial year mask the true extent of surpluses on revenue budgets during the year. Adjusting this position for in-year movements in reserves provides a surplus on budget of £3.3m for 2020/21. This has been reported throughout the year to the Board through regular revenue monitoring updates.

41. The £3.3m surplus on the partnership budget relates mainly to social work services and a significant downturn in care home placements for older people (a reduction in placements of 15% from planned activity levels during the year) as well as a downturn in care packages across older people (a reduction of 5% in care at home packages from planned activity levels during the year). Adult services were also reduced or suspended, with a reduction in transport, equipment costs and supplies and services. There were also surpluses incurred on community health budgets related to a downturn in prescribing volumes, accommodation costs and capacity across payroll budgets with delays in filling vacancies throughout the year.

42. The areas with significant underspends are further shown in [Exhibit 2](#).

Exhibit 2**Significant service underspends and overspends**

Service area	Budget	Actual	(Overspend) / Underspend		
	£m	£m	£m	%	Main factors
Covid-19	10.132	3.663	6.469	63.85%	<ul style="list-style-type: none"> Underspend mainly attributable to Covid-19 funding being received late in the year. The balance has been taken to earmarked reserves to meet ongoing Covid-19 related costs during 2021/22.
Mental Health, Learning Disability, Addiction Services	26.338	24.835	1.503	5.71%	<ul style="list-style-type: none"> A reduction in the number of care packages as a consequence of the Covid-19 pandemic. A reduction in the provision of transport to support individuals accessing services due to a number of these adult services being either reduced or suspended in response to the Covid-19 pandemic. Reduced payroll costs due to reduced staffing levels within Supported Living for individuals with complex autism needs.
Community Health and Care Services – Older People/ Physically Disabled	46.369	45.581	0.788	1.70%	<ul style="list-style-type: none"> A slippage in recruitment on elderly mental health services A reduction in care home placements and care at home packages as a consequence of Covid-19.

We found that the budget process and monitoring was appropriate and clear information was provided to board members throughout the year

43. Detailed budget monitoring reports were submitted to meetings of the Joint Board and the Performance, Audit & Risk Committee throughout the year. The outturn to date and forecast year-end outturn position were made clear within each report and the actual year-end outturn position was in line with expectations.

44. The content of the budget monitoring reports was updated to reflect the financial impact of Covid-19. An additional section was included that highlighted additional income received and expenditure incurred as a result of Covid-19.

This ensured the IJB were aware of how Covid-19 impacted on the overall financial position and outturn.

45. We observed that officers and members receive regular and accurate financial information on the IJB's financial position and have concluded the IJB has appropriate budget monitoring arrangements.

The Joint Board has plans in place to secure the savings required to address the funding gap for 2021/22

46. Health and social care services across Scotland are facing a period of unprecedented challenge as they continue to address the impact of Covid-19 while remobilising services. Demand for services is increasing against a backdrop of financial and workforce pressures, uncertainty over future funding settlements and planned reforms in social care. Individually, these factors present complexities for IJBs, but collectively, they mean that services need to change if they are to remain financially sustainable. During 2021/22 the IJB will be focussed on the recovery of services which were impacted during 2020/21 and maintaining positive elements which have provided opportunities for improved ways of working.

47. The 2021/22 budget was approved by the Joint Board at its meeting in March 2021. The budget identified a funding gap of £1.75 million which was to be addressed through a combination of efficiency savings, use of reserves and savings proposals. However the latest budget monitoring report confirms that this will not be needed if the IJB is fully funded to support covid expenditure in 21/22. This will continue to be monitored as the year progresses.

48. The budgetary monitoring reports provides updates on this savings programme throughout the year as well as the final year-end position. Savings in relation to the service redesign and transformation programme that are not achieved in the year are carried-forward.

The IJB has a medium-term financial strategy from 2022/23 to 2027/28

49. Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

50. In June 2021, the Joint Board approved the outline of its first medium-term financial strategy which covers the period 2022/23 to 2027/28. The plan highlights the financial challenges faced by the Board including a risk and sensitivity analysis.

51. There are a number of key opportunities and challenges for the Joint Board at a national and local level. The most significant opportunity being the Review of Adult Social Care, elements of which have now been reflected in the new programme for government and will see significant investment across a range of areas including the development of a National Care Services on an equal footing to the National Health Service, expansion of support for lower-level

needs and preventive community support, increasing support to unpaid carers and sums paid for free personal care.

52. East Dunbartonshire IJB has particular demographic challenges related to a growing elderly population. In the 10 years from 2016-2026, the East Dunbartonshire 85+ population is projected to continue to rise faster (52%) than any other HSCP area. Looking ahead to 2041, the 85+ population will continue to rise faster than all HSCP areas (153%), with the exception of West Lothian.

53. The onset of the Covid-19 pandemic and the impact of this on the delivery of health and social care services has also had significant implications in the short term and this is expected to continue into the medium term as services attempt to recover and potential longer-term impacts emerge which are yet to be fully assessed. The IJB was required to submit a Local Mobilisation Plan to the Scottish Government, outlining the actions being taken in response to the Covid-19 pandemic. This is supported by further detail which is submitted on a regular basis through the health board to the Scottish Government, detailing the financial costs associated with these actions. For the IJB this additional funding is necessary, given the limited available reserves.

54. The medium-term financial strategy for the IJB identifies a number of cost pressures where funding does not match the estimated cost of these pressures. Cost savings are required through a programme of transformation and service redesign. The IJB is planning for a range of scenarios ranging from best to poor outcomes in terms of assumptions around cost increases and future funding settlements. This will require the identification of £14.1m to £27.8m of savings with the most likely scenario being a financial gap of £18.6m over the next five years. This will extend to £44.6m over the next 10 years, however this becomes a more uncertain picture as the future environment within which IJBs operate can vary greatly over a longer period of time.

55. Based on the projected income and expenditure figures the IJB will require to achieve savings of between £3.1m and £4.2m each year from 2022/23 onwards. The aim of the strategic financial strategy is to set out how the IJB would take action to address this financial challenge across a number of key areas identified. These are set out below:

- Delivering services differently through transformation and service redesign
- Efficiency savings
- Strategic commissioning
- Shifting the balance of care
- Prevention and early intervention
- Demand management

56. The Scottish Government have confirmed that additional funding will be made available to support ongoing costs associated with Covid-19 and similar processes for accessing this funding will be in place as per 2020/21. Longer-

term funding settlements are subject to a greater degree of uncertainty. Also it is expected that there will be significant changes in demand pressure patterns as a result of Covid-19, mapping and quantifying these is difficult as there remains much unknown regarding the medium- and long-term impacts of the pandemic.

57. Overall, the Joint Board has shown progress in developing the medium-term plan. We will continue to review the Joint Board's progress in updating its financial plans to reflect the realities of the financial environment as the country seeks to move forward from Covid-19. We would also recommend that the financial plans are revisited to take account of the longer-term financial challenges facing the Board.

The impact of Covid-19 has resulted in a significant increase in the Joint Board's reserves

58. The reserves policy of the IJB was approved by the IJB Board in August 2016. The integration scheme and the reserves policy set out the arrangements between the partners for addressing and financing any overspends or underspends. Both documents highlight that underspends in an element of the operational budget arising from specific management action may be retained by the IJB to either fund additional in-year capacity or be carried forward to fund capacity in future years of the Strategic Plan. Alternatively, these can be returned to the partner bodies in the event of a windfall saving.

59. The IJB's reserves policy states that a prudent level of unearmarked general reserves will represent approximately 2% of net expenditure to smooth financial variations over the years. This 2% equates to approximately £3.3 million in 2020/21. As a result of the surplus in 2020/21, the unearmarked general reserve has a £1.935 million balance which is an improvement from the £nil balance in 2019/20 but still leaves insufficient capacity for responding to future in-year pressures.

60. The IJB has also increased the level of earmarked reserves to £10.9 million (2019/20: £0.8 million) which are available to deliver on specific strategic priorities. The most significant element relates to Covid-19 funding which accounts for £6.5 million of earmarked reserves. This includes a balance of monies to support Covid-19 expenditure reported through Local Mobilisation Plan returns during 2020/21 (£3.3m), further Integration Authority Support (£1.95m), Adult Social Care Winter Plan (£0.9m) and Community Living Change funding (£0.35m). Funding attributed to the latter three areas were announced on the 5th February 2021 and have therefore been carried forward in their entirety. These balances fund expenditure relating to Covid-19 during 2021/22.

61. We are pleased to note that all earmarked elements represent genuine commitments and have been clearly explained within the management commentary in the 2020/21 annual accounts.

62. [Exhibit 3](#) below sets out the reserve balances since the inception of the IJB in 2016/17 to 2020/21. The balance is significantly higher than it has been at any other point in the IJB's history, primarily due to ring-fenced monies which have to be spent in areas set out by the Scottish Government.

Exhibit 3 Reserves 2016/17 to 2020/21

	2016/17	2017/18	2018/19	2019/20	2020/21
	£m	£m	£m	£m	£m
Unearmarked Reserves	2.661	0.957	0.041	0	1.935
Earmarked Reserves	2.570	3.130	1.853	0.804	10.909
Total Reserves	5.231	4.087	1.894	0.804	12.844

Source: East Dunbartonshire Integration Joint Board 2016/17 to 2020/21 Annual Accounts

Financial systems of internal control operated effectively but key financial governance documents should be reviewed

63. The Joint Board does not have its own financial systems and instead relies on partner bodies' financial systems. All financial transactions are therefore processed under the partner bodies' internal controls.

64. As part of our audit approach, we sought assurances from the external auditor of NHS Greater Glasgow & Clyde and East Dunbartonshire Council. These were received and confirmed there were no significant weaknesses in the systems of internal controls for either the health board or the council.

65. As auditors, we need to consider whether audited bodies have established adequate financial management arrangements. While the Joint Board has comprehensive financial regulations in place, these were due for review in March 2020 however this has yet to occur. These documents should be reviewed periodically to confirm that they remain fit for purpose for the operations of the Joint Board.

Recommendation 3

The Joint Board's Financial Regulations were due for review in March 2020 however this has yet to occur. This should be reviewed periodically to confirm that they remain fit for purpose for the operations of the Joint Board.

Risk: Key documents that govern the operational practices of the IJB are no longer fit for purpose. ([Appendix 1 – Action Plan](#))

Internal audit provided a reasonable level of assurance over the adequacy and effectiveness of the partnership’s framework of governance, risk management and control arrangements for the year ending 31 March 2021

66. Internal audit provides the IJB Board with independent assurance on risk management, internal control, and corporate governance processes. The Internal audit function for East Dunbartonshire Integration Joint Board is provided by both East Dunbartonshire Council and NHS Greater Glasgow & Clyde.

67. As part of our routine planning process, we carry out an early assessment of the internal audit function to determine whether it has sound documentation standards and reporting procedures in place and complies with the main requirements of the Public Sector Internal Audit Standards (PSIAS). A review of the adequacy of the respective internal audit functions was carried out by the external auditors of the host bodies from which an assessment was made in relation to the IJB. We concluded that it operates in accordance with PSIAS and has sound documentation standards and reporting procedures in place.

68. PSIAS requires the “chief audit executive” to provide an annual internal audit opinion and report that can be used to inform the annual governance statement. The internal audit opinion was presented to the Joint Board on 28 June 2021 by the IJB Chief Internal Auditor (who is also the East Dunbartonshire Council Audit & Risk Manager) and, overall, provided reasonable assurance over the adequacy and effectiveness of the systems of governance, risk management and internal control for the year to 31 March 2021.

69. As per our 2020/21 Annual Audit Plan, we planned on reviewing the work of Internal Audit in the following areas:

- Social work charging
- Use of directions
- Carefirst data controls
- Financial planning

70. However due to the Covid-19 pandemic, these planned audits have instead been carried forward into 2021/22. This did not impact our audit approach due to reliance not being formally placed on Internal Audits work, with this instead only forming part of our wider dimension audit responsibilities.

71. A follow-up report was presented by Internal Audit to the June 2021 Performance Audit & Risk Committee. The report notes that 6 follow-up actions have still to be completed by the IJB, of which 2 are classified as high risk. The high-risk actions relate to Social Work Contract Monitoring and the outstanding medium-term financial strategy (which has subsequently been presented at the 24 June 2021 Board meeting). The annual governance statement has been updated to include reference to these risks. This has not had an impact on our

audit approach for 2020/21 as these issues relate to wider scope risks. The remaining actions will be followed up through updates taken to the Performance Audit & Risk Committee in 2021/22.

Standards of conduct and arrangements for the prevention and detection of fraud and error are appropriate

72. The board requires that all members must comply with the Standards in Public Life – Code of Conduct for Members of Devolved Public Bodies. In August 2016, the Board agreed to adopt the template Code of Conduct for Integration Joint Boards which had been produced by the Scottish Government. Based on our review of these arrangements we concluded that the IJB has effective arrangements in place for the prevention and detection of corruption and we are not aware of any specific issues that we need to record at this point.

3. Governance, transparency, and Best Value

The effectiveness of scrutiny and oversight and transparent reporting of information. Using resources effectively and continually improving services.

Main judgements

The IJB has appropriate governance arrangements in place to support effective decision making and to demonstrate accountability by the Board. The IJB took appropriate steps to revise its arrangements to reflect the challenges of delivering services in the Covid-19 environment.

The 2019/20 Annual Performance Report was reviewed, and we found that improvements have been made in the content, structure and format.

The Annual Performance Report for 2020/21 has been delayed, in line with the Coronavirus Act 2020, and will be published by the 30 September 2021 extended deadline. We will review this as part of the 2021/22 audit.

The extent of the challenges facing IJBs means that services will need to change if they are to be sustainable in the future.

The governance arrangements introduced in response to the pandemic were appropriate and operated effectively. There is effective scrutiny, challenge and informed decision making.

73. East Dunbartonshire IJB made significant changes to its governance arrangements in response to the pandemic. These have been set out in the Annual Governance Statement in the annual accounts and included moving to virtual meetings and agendas being restricted to business critical and time sensitive matters.

74. From the end of March 2020, the Joint Board adopted temporary arrangements and authority was delegated to the Chief Officer and the Chief Finance & Resources Officer. Such provisions are normally actioned during the annual summer recess. This delegation was set out in the Scheme of Delegation to Officers and the power was exercised in consultation with the Chairperson or Vice-Chairperson, as appropriate. In addition, the Chief Officer sought legal and financial advice prior to making significant decisions whilst liaising with the Chief Executives of both the Council and the Health Board.

75. Meetings of the IJB Board and the Performance Audit & Risk Committee continued in accordance with the previously agreed timetable, with the exception of the May Board 2020 meeting which was cancelled. The March 2020 meeting was limited to voting members only, for papers that required decisions by members.

76. These temporary arrangements were required to deliver new and existing high priority services in challenging and unprecedented times. We consider that governance arrangements are appropriate and support effective scrutiny, challenge and decision making.

There is scope for a greater commitment to openness and transparency by the Board

77. There continues to be an increasing focus on demonstrating the best use of public money. Openness and transparency in how a body operates and makes decisions is key to supporting understanding and scrutiny. Transparency means that the public has access to understandable, relevant, and timely information about how the body is taking decisions and using resources.

78. The Joint Board has its own website which includes the schedule of meetings and the agendas, reports and minutes for each meeting of the Integration Joint Board and the Performance, Audit & Risk Committee. In addition, reports and minutes of the Performance, Audit & Risk Committee meetings are also available on the IJB section of the East Dunbartonshire Council website.

79. Committee meetings are currently being held remotely online and live streamed on YouTube. However, papers are not available on the IJB or East Dunbartonshire Council websites prior to the meeting taking place. Committee papers and details of meetings should be readily available to the public in advance of all meetings to enhance openness and transparency.

Recommendation 4

The IJB Board and Performance, Audit and Risk Committee papers are available on the IJB website. However, the Board should ensure these papers and details of meetings are made available to the public in advance of Committee meetings.

Risk: There is a risk that IJB Board and PAR Committee meetings are not sufficiently open and transparent. ([Appendix 1 – Action Plan](#))

Arrangements are in place to secure Best Value

80. Integration Joint Boards have a statutory duty to have arrangements to secure Best Value. To achieve this, IJBs should have effective processes for scrutinising performance, monitoring progress towards their strategic objectives and holding partners to account.

81. The Public Bodies (Joint Working) (Scotland) Act 2014 requires that an annual performance report is completed within four months of the year end. Guidance highlights that the report should cover areas including assessing performance in relation to national health and wellbeing outcomes, financial performance and best value, reporting on localities, inspection of services, and a review of strategic commissioning plan (if applicable).

82. We reviewed the 2019/20 Annual Performance Report as part of the 2020/21 audit. We noted the following improvements:

- Better visualisation of where the IJB sits in the Local Government Benchmarking Framework Indicators.
- Inclusion of a self-assessment template to demonstrate how the IJB is delivering best value and evidencing a periodic formal review against the best value framework.

83. The best value self-assessment template includes information on how the IJB ensures the management of resources is effective and sustainable; what steps are taken to ensure the quality of care and services provided is not compromised as a result of cost saving measures; and whether there is a culture of continuous improvement.

84. A number of areas were identified by the IJB for improvement including more opportunities for teams to be involved in Quality Improvement development, the need for ongoing coaching, as well as a number of improvement actions that are in place in response to the Strategic Services Inspection (2019) and the Ministerial Steering Group for Health & Social Care (MSG) self-assessment framework.

85. The MSG self-assessment framework analyses the latest data (provided by National Services Scotland) for unscheduled acute care to examine where partnerships are in the delivery of integrated health and social care services. Section 3 of the annual performance report provides the latest available data for the indicators that have been deemed a priority for East Dunbartonshire IJB by the MSG. These include emergency admissions, delayed discharges, unscheduled hospital bed days and accident & emergency attendances.

86. Several IJB service areas now have service improvement plans in place and a focused approach to quality and continuous improvement. Examples of these improvements are captured and reported through the Clinical & Care Governance Group and reported to the Board. In addition, a number of service review and redesign work strands are underway or planned to maximise effectiveness, resources and improve the patient/service users journey across East Dunbartonshire.

87. Following on from the previous year, the deadline for publication of the 2020/21 IJB Annual Performance report has been extended in line with the Coronavirus (Scotland) Act 2020. This Act allows public bodies to delay publication of such reports until 30 September 2021. We will therefore review and report on this as part of our 2021/22 audit activity.

Review of adult social care services

88. A national independent review of adult social care services was published in February 2021. This was requested by the Scottish Government in September 2020 with the primary aim of the review being to recommend improvements to adult social care services in Scotland. The review made a number of recommendations including the set-up of a National Care Service for Scotland that is equal to the NHS and that self-directed support must work better for people with decisions being based on their needs, rights and preferences.

89. Reference was made to this review as part of the 2022 – 2027 medium term financial strategy that was presented to the Board in June 2021. The IJB continues to monitor developments as a result of the review and is actively engaged in discussions around the implementation of the review with partners and stakeholders.

East Dunbartonshire IJB were able to maintain service performance levels in some areas despite the pandemic

90. The pandemic is expected to have had a substantial impact on performance measures, particularly for services which have been temporarily suspended, are operating at a reduced level or have had to adapt to new ways of working.

91. The IJB Board receives performance reports on a quarterly basis. These reports provide an update on performance against proposed targets and measures, with narrative to describe progress and actions for improvement. The most recent performance report was submitted to the IJB Board meeting on 24 June 2021.

92. Performance levels are measured against a suite of key performance indicators relating to health and social care integration. The 2020/21 quarter 4 indicators show the IJB is performing well in the following areas:

- Percentage of people newly diagnosed with dementia accessing dementia post diagnostic support. 97% was achieved against a target of 90% and compared to 58% from the same quarter in 2019/20.
- Percentage of adult protection cases where timescales were met. 94.2% was achieved against a target of 92% and compared to 93.0% from the same quarter in 2019/20.

93. Areas of positive performance also includes improved waiting times for psychological therapies referrals. Despite pressures with staffing resources within both Primary Care and Community Mental Health Teams, the target of individuals seen within 18 weeks of referral for psychological intervention has consistently performed above the target of 90%. In 2019/20, 97.4% was achieved in this measure. The team is taking forward a test of change re-profiling the skill mix of the team to include a dedicated Cognitive Behavioural Therapy practitioner post to enable a more distributed and tiered approach to the allocation of work. This should help maintain the positive performance against the target.

94. However, there were also a number of areas where the IJB was not meeting the national targets, and was below the Scottish average, for example:

- Percentage of people waiting less than 3 weeks for drug and alcohol treatment. 88.4% was achieved against a target of 90% and compared to 86% in the same quarter in 2019/20.
- Percentage of initial child protection case conferences taking place within 21 days from receipt of referral. 86% was achieved against a target of 90% and compared to 90% in the same quarter in 2019/20.

95. Areas of poorer performance also includes the number of days lost to delayed discharges. Data for the period from March 2020 initially showed a marked reduction in delayed discharges due to Covid-19 emergency planning. Delays returned to pre-Covid levels after the first wave due to an increase in the numbers of patients resuming elective surgery and being delayed in their discharge thereafter. In quarter 3, 1,266 bed days were lost against the target of 1,210 days. Therefore, performance is broadly in line with the target and the prior-year results. Use of electronic operational activity “dashboards” allows the IJB to be better sighted on community patients who have been admitted to hospital and allow for earlier interventions. The IJB continues to work closely with care homes and other registered care providers to provide intensive support and assurance during the pandemic.

96. Overall, we have concluded that the IJB has good arrangements in place for managing and reporting performance. The report provides a comprehensive and balanced overview of the year under review and provides previous year's performance information where possible, to advise the reader of the direction of travel.

Good Practice – Covid-19 Recovery and Transition Plan

The IJB has developed a Covid-19 Recovery and Transition Plan. This provides evidence of improving services and outcomes, learning from the Covid-19 pandemic and implementing improvement actions to re-build better, more equitable care services for East Dunbartonshire residents. Progress reports with evidence of good practice and challenges are to the Board with updates to continue in 2021/22.

National performance audit reports

97. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2020/21 we published some reports which may be of direct interest to the IJB as outlined in [Appendix 3](#).

Appendix 1

Action plan 2020/21

2020/21 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>1. Account's inspection advert</p> <p>The accounts inspection advert inaccurately advised objections could be sent to IJB officers when these should be directed to the auditor only. The advert also did not state when the inspection period was ending, and the objection end date was one working day too early.</p> <p>Risk: The IJB is in breach of the Local authority Accounts (Scotland) Regulations 2014.</p>	<p>The IJB should ensure it has procedures in place to ensure the accounts inspection advert is published in line with criteria set out in the Local Authority Accounts (Scotland) Regulations 2014.</p> <p>Paragraph 18.</p>	<p>The accounts inspection advert will be updated in line with the relevant guidance ahead of the Annual Accounts process for 2021/22.</p> <p>Chief Finance & Resources Officer</p> <p>June 2022</p>
<p>2. Management Commentary</p> <p>The 2020/21 management commentary included a significant amount of detailed narrative. This can obscure the key messages for the reader.</p> <p>Risk: Reports are not readily accessible to users.</p>	<p>Management should review the format and content of the 2021/22 management commentary to make it more accessible for readers of the accounts.</p> <p>Officers should consider the appropriate use of infographics and trend analysis.</p> <p>Paragraph 28.</p>	<p>The management commentary will be reviewed and updated to ensure better accessibility for readers in preparation for the Annual Accounts for 2021/22.</p> <p>Chief Finance & Resources Officer</p> <p>June 2022</p>
<p>3. Review of financial regulations</p> <p>The Joint Board's Financial Regulations were due for review in March 2020 however this review was not undertaken. The regulations should be reviewed</p>	<p>The Joint Board should ensure that governance documents including the financial regulations are periodically reviewed to ensure they remain fit for purpose to the operation of the Joint Board.</p>	<p>The financial regulations will be reviewed and updated within current legislation and guidance to ensure these remain relevant and fit for purpose.</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>periodically to confirm that they remain fit for purpose for the operations of the Joint Board.</p> <p>Risk: Key documents that govern the operational practices of the IJB are no longer fit for purpose.</p>	<p>Paragraph 65.</p>	<p>Chief Finance & Resources Officer</p> <p>March 2022</p>
<p>4. Governance and Transparency</p> <p>The IJB Board and Performance, Audit and Risk (PAR) Committee papers are available on the IJB website. However, the Board should ensure these papers and details of meetings are made available to the public in advance of Committee meetings.</p> <p>Risk: There is a risk that IJB Board and PAR Committee meetings are not sufficiently open and transparent.</p>	<p>The Joint Board should ensure committee papers and details of committee meetings are made readily available to the public in advance of all meetings.</p> <p>Paragraph 79.</p>	<p>There were some issues experienced during the year to ensure reports complied with accessibility legislation and requirements. This resulted in a delay in making reports available on the website. This has now been resolved, report formats updated and accessibility arrangements in place which should ensure that reports are available ahead of IJB and PAR meetings taking place. This will continue to be reviewed.</p> <p>HSCP Corporate Business Manager</p> <p>March 2022</p>

Follow-up of prior year recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>5. Long Term Financial Plans</p> <p>The IJB agreed to develop a long-term financial plan as</p>	<p>The medium 5-year financial strategy was presented to the Board on 24 June 2021. This</p>	<p>In Progress</p> <p>The IJB Medium Term Financial Plan will be reviewed in the context of</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>part of its Strategic Plan 2018-2021, approved by the IJB Board in April 2018. A draft five-year financial plan has been discussed at Senior Management Team, however this has yet to be completed and reviewed by the IJB Board.</p> <p>Risk: The IJB is not planning adequately over the medium to long term to manage or respond to significant financial risks.</p>	<p>covers the period 2022/23 to 2027/28.</p> <p>We would recommend this is revisited to take account of the longer-term financial challenges facing the Board. This will help the IJB Board to demonstrate the longer-term financial sustainability of planned services.</p>	<p>emerging impacts from the Covid-19 pandemic both in terms of medium / longer term cost pressures as well as new ways of working which may be captured through transformation and service redesign.</p> <p>HSCP SMT Ongoing</p>
<p>6. Efficiency Savings</p> <p>For 2020/21 the board is required to deliver £6.072 million of efficiency savings. The board has yet to identify £2.1 million of the savings required for next year. Of those savings identified to date, some £0.52 million are considered high risk and may not materialise.</p> <p>Risk: The board may not be able to deliver the targeted savings in 2019/20.</p>	<p>The IJB reported an underspend of £12.040 million in 2020/21 due to additional Covid-19 funding</p> <p>The board should ensure that saving plans are developed identifying how the shortfall in the delivery of efficiency savings will be addressed in the future.</p>	<p>Completed for 2020/21</p> <p>To be considered as part of the annual and medium-term financial plans going forward.</p>

Appendix 2

Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion. The risks are categorised between those where there is a risk of material misstatement in the annual report and accounts and those relating our wider responsibility under the Code of Audit Practice.

Risks of material misstatement in the financial statements ***

Audit risk	Assurance procedure	Results and conclusions
<p>1. Risk of material misstatement due to fraud caused by the management override of controls</p> <p>International Auditing Standards require that audits are planned to consider the risk of material misstatement in the financial statements caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of fraud due to the management override of controls.</p>	<p>Detailed testing of journal entries.</p> <p>Review of accounting estimates.</p> <p>Focused testing of accruals and prepayments.</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p>	<p>Satisfactory written assurances were received from the external auditors of East Dunbartonshire Council and NHS Greater Glasgow & Clyde regarding journal testing and accuracy, allocation and cut-off of IJB transactions.</p> <p>There is no evidence of any management override of controls.</p>

Risks identified from the auditor's wider responsibility under the Code of Audit Practice

Audit risk	Assurance procedure	Results and conclusions
<p>2. Financial sustainability</p> <p>The general reserves at 31 March 2020 for the IJB was £nil, meaning there were no contingency reserves for balancing the 2020/21 budget. Per the latest budget monitoring report, the IJB had forecast a £0.8m overspend. This includes £3.8m of</p>	<p>Ensure budget monitoring is robust and accurately reflects the financial position</p> <p>Confirmation of agreement of funding and balances with host bodies</p> <p>Monitor claims submitted to the Scottish Government and</p>	<p>The IJB had an overall surplus of £12.040 million at the year-end.</p> <p>Despite this strong outturn position, there remains risk to financial sustainability in the medium-term. The continuing financial impact of Covid 19 is uncertain and funding gaps of £3.296 million and £3.435</p>

Audit risk	Assurance procedure	Results and conclusions
<p>expenditure relating to Covid-19 response which Scottish Government has yet to commit to fund fully.</p> <p>The Covid-19 pandemic will have a significant impact on the future financial plans of the IJB. In addition, there are currently no longer-term financial plans in place to demonstrate how the IJB will secure the financial sustainability of its services in the future therefore there is a risk to the financial sustainability of health and social care services.</p>	<p>the approval and receipt of additional Covid-19 costs.</p>	<p>million are forecast for 2022/23 and 2023/24 respectively. This is reflected in the narrative in section 2 of this report.</p>
<p>3 Service pressures created by Covid-19</p> <p>The Covid-19 pandemic continues to place significant pressure on the provision of health and social care services delivered by the IJB. The Strategic Plan 2018-21 was due to expire in March 2021, however due to ongoing response to Covid-19, this has been delayed. Instead, a Strategic Bridging Document 2021-22 has been approved by the Board, which continues the existing Strategic priorities to March 2022.</p> <p>Given the ongoing resourcing pressures cause by the pandemic, there is a risk that this will impact on the IJB's ability to meet its objectives within the current strategic plan.</p>	<p>Review progress against strategic objectives reported within the IJB's 2020/21 Annual Performance Report</p> <p>Review quarterly performance reports to assess the impact of Covid-19 performance targets.</p>	<p>The Covid 19 pandemic has presented a range of challenges which the IJB have had to respond to during 2020/21. The management commentary includes good coverage of these challenges.</p> <p>The IJB have a Recovery and Transition Plan in place with the aim of delivering better services, improving health and reducing inequalities. Progress against this plan is being reported regularly to the Board.</p> <p>The impact of Covid-19 is reported in the narrative section of this report.</p>
<p>4 Governance and transparency</p> <p>As a result of social distancing measures in place,</p>	<p>Review revised governance arrangements in place as a result of Covid-19 to ensure</p>	<p>The IJB Board and Performance, Audit and Risk (PAR) Committee papers are now available on the IJB website, including those 'for</p>

Audit risk	Assurance procedure	Results and conclusions
<p>the IJB Board and Performance, Audit and Risk (PAR) Committee meetings are currently being held remotely online and live streamed on YouTube. A decision was taken to only present papers at these meetings that require approval or decision by the Committee, however papers are not available on the IJB or East Dunbartonshire Council websites prior to the meeting taking place.</p> <p>Furthermore, the IJB papers/minutes have not been uploaded to the East Dunbartonshire Council website since September 2020, and the PAR Committee minutes have not been uploaded to the HCSP website since September 2020.</p> <p>There is a risk that IJB Board and PAR Committee meetings are not sufficiently open and transparent, as committee papers and details of meetings are not readily available to the public.</p>	<p>they promote openness and transparency.</p>	<p>noting only'. However, the Board should ensure these papers and details of meetings are made available to the public in advance of Committee meetings. This is reflected in point 2 of the Action Plan at appendix 1.</p>

*** In our Annual Audit Plan for 2020/21 which was presented to the Audit Committee on the 30th March 2021, we identified three risks of material misstatement in the financial statements caused by fraud in both income recognition and expenditure as well as in estimations and judgements. However, we reconsidered these risks, taking into account the results of our early audit work and the requirements laid out in auditing standards. As a result, we have now rebutted the presumption that a material risk exists from fraud in income recognition, expenditure or in estimations and judgements. We have assessed that the volume of transactions that would need to be fraudulent to prove a material risk, is implausible. Our audit testing is directed towards testing significant and unusual transactions and towards assessing accounting estimates to address any residual risk, as part of our standard fraud procedures.

Appendix 3

Summary of national performance reports 2020/21

April

[Affordable housing](#)

June

[Highlands and Islands Enterprise: Management of Cairngorm mountain and funicular railway](#)

[Local government in Scotland Overview 2020](#)

July

[The National Fraud Initiative in Scotland 2018/19](#)

January

[Digital progress in local government](#)

[Local government in Scotland: Financial overview 2019/20](#)

February

[NHS in Scotland 2020](#)

March

[Improving outcomes for young people through school education](#)

East Dunbartonshire Integration Joint Board

Proposed Proposed 2020/21 Annual Audit Report

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**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP
PERFORMANCE, AUDIT & RISK COMMITTEE**

DATE OF MEETING: 28th OCTOBER 2021

REPORT REFERENCE: HSCP/281021/04

CONTACT OFFICER: JEAN CAMPBELL, CHIEF FINANCE &
RESOURCES OFFICER (07583902000)

SUBJECT TITLE: EAST DUNBARTONSHIRE IJB ANNUAL
AUDITED ACCOUNTS 2020/21

1.0 PURPOSE

- 1.1 The purpose of this report is to present the East Dunbartonshire Health & Social Care Partnership Final Audited Annual Accounts 2020/21 for approval. These are contained in **Appendix 1**.

2.0 RECOMMENDATIONS

It is recommended that the Performance, Audit & Risk Committee:

- 2.1 Approve the Final Annual Audited Accounts for 2020/21 and authorise the Chair, Chief Officer and Chief Finance & Resources officer to accept and sign the Final Annual Accounts on behalf of the IJB.

**CAROLINE SINCLAIR
INTERIM CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP**

3.0 BACKGROUND/MAIN ISSUES

- 3.1 The IJB is specified in legislation as a “section 106” body under the terms of the Local Government Scotland Act 1973 and as such is expected to prepare annual accounts in compliance with the Code of Practice on Accounting for Local Authorities in the United Kingdom.
- 3.2 The draft unaudited accounts were submitted to the External Auditors by the 28th June 2021. There were a number of issues raised through the external audit review relating to the accounts inspection notice not being in line with the Local Authority Accounts (Scotland) Regulations 2014, the requirement to review the format and content of the management commentary for future years, the requirement to undertake a review of the financial regulations and the need to ensure that IJB and PAR reports are published on the HSCP website ahead of these meetings taking place to ensure openness and transparency in the operation of the IJB. There were also some presentational changes highlighted which were updated following the annual clearance meeting with Audit Scotland providing the set of Final Draft Annual Accounts included within this report.
- 3.3 It has been determined that the financial statements have been compiled in accordance with the regulations and the IJB has received an unqualified opinion on the Annual Accounts for the year ended 31 March 2021.
- 3.4 The Annual Accounts present a year end surplus position for the partnership of £12m against the partnership funding available for 2020/21. This includes unspent funding from Scottish Government received in year (to be carried forward to future years) in relation to Covid-19 funding, Primary Care Improvements, delivery of the Mental Health Strategy, Children’s Mental Health & Wellbeing and Alcohol & Drugs monies. Additional funding received during the later stages of the financial year mask the true extent of surpluses on revenue budgets during the year. Adjusting this position for in year movements in reserves provides a surplus on budget of £3.3m for 2020/21 which has been reported throughout the year to the IJB through regular revenue monitoring updates.
- 3.5 The surplus on the partnership budget relates in the main to social work services of £2.3m primarily due to a significant downturn in care home placements for older people (a reduction in placements of 15% from planned activity levels during the year), a downturn in care packages across older people (a reduction of 5% in care at home packages from planned activity levels during the year) and adult services as services were reduced or suspended as a consequence of the pandemic, reductions in transport, equipment costs and supplies and services generally. There were also surpluses incurred on community health budgets of £1m related to a downturn in prescribing volumes, accommodation costs and capacity across payroll budgets with delays in filling vacancies throughout the year.
- 3.6 The detail of the partnership’s financial performance across each care group area is set out on Page 26 of the Annual Accounts and the consequential movement in reserves detailed within the table on page 47.
- 3.7 This has enhanced the reserves position for the IJB from a balance of £0.8m at the year ending 31st March 2020 to that of a balance of £12.8m at year ending 31st March 2021. A breakdown of HSCP reserves is set out within **note 10, page 56 of the Draft Annual Accounts**.

4.0 IMPLICATIONS

The implications for the Committee are as undernoted.

- 4.1 Relevance to HSCP Board Strategic Plan –9. Statutory Duty. The Annual Accounts reflect the partnership performance for the year passed and detail the reserves position to contribute to the strategic priorities for the partnership.
- 4.2 Frontline Service to Customers – None
- 4.3 Workforce (including any significant resource implications) – None
- 4.4 Legal Implications – The Annual Accounts should be prepared in accordance with legislation (the Local Authority Accounts (Scotland) Regulations 2014 as modified by the Coronavirus (Scotland) Act 2020), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).
- 4.5 Financial Implications – The Annual Accounts provide the financial performance of the partnership for 2020/21 and sets the financial context within which the partnership will progress into future years.
- 4.6 Procurement – None
- 4.7 Economic Impact – None
- 4.8 Sustainability – The Accounts outline the financial landscape within which the partnership operates and a view on the going concern and viability of the partnership moving forward.
- 4.9 Equalities Implications – None
- 4.10 Other - None

5.0 MANAGEMENT OF RISK

The risks and control measures relating to this Report are as follows:-

- 5.1 The annual accounts set out the key risks for the HSCP within page 21 of the management commentary.

6.0 IMPACT

- 6.1 **EAST DUNBARTONSHIRE COUNCIL** - The Annual Accounts provide a picture of the financial position of the partnership.
- 6.2 **NHS GREATER GLASGOW & CLYDE** - The Annual Accounts provide a picture of the financial position of the partnership.

6.3 DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH – No
Direction Required

7.0 POLICY CHECKLIST

7 This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.0 APPENDICES

8.1 Appendix 1 – Draft Annual Accounts ED HSCP 2020-21 Final v2

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MANAGEMENT COMMENTARY

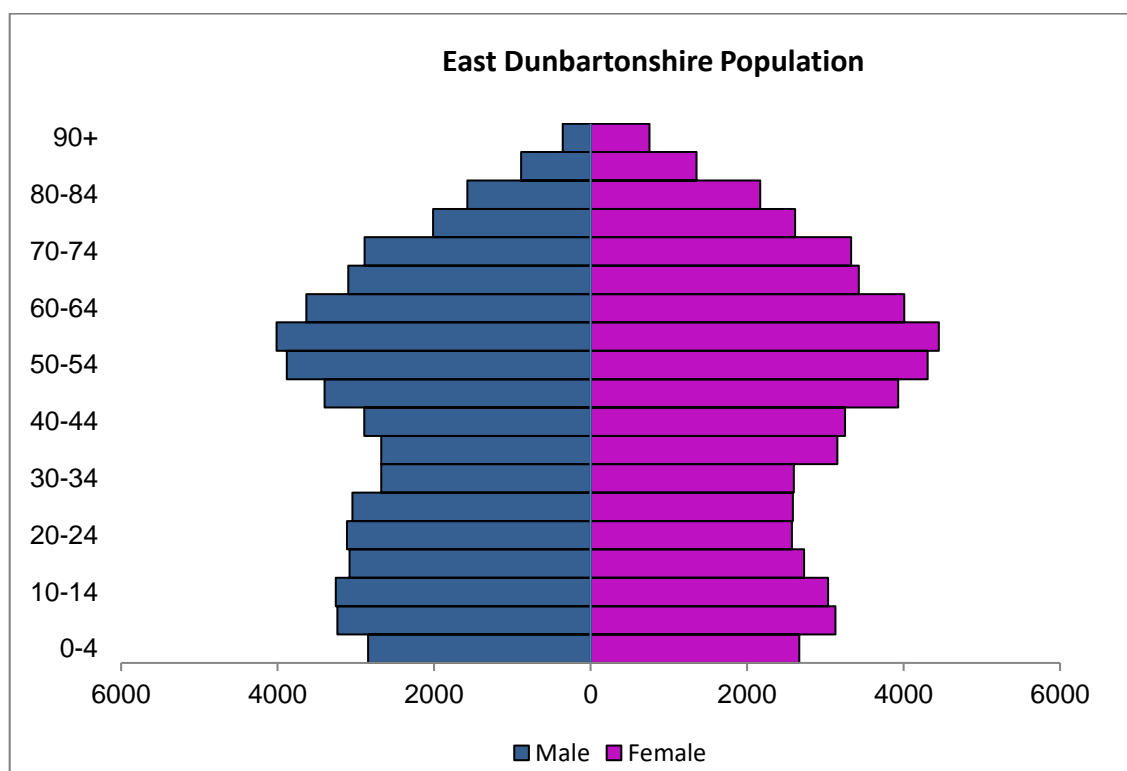
Introduction

This document contains the financial statements for the 2020/21 operational year for East Dunbartonshire Health & Social Care Partnership (HSCP).

The management narrative outlines the key issues in relation to the HSCP financial planning and performance and how this has provided the foundation for the delivery of the priorities described within the Strategic Plan. The document also outlines future financial plans and the challenges and risks that the HSCP will face in meeting the continuing needs of the East Dunbartonshire population.

East Dunbartonshire

East Dunbartonshire has a population of approximately 108,640 (based on 2019 estimates, an increase of 0.3% on 2018 estimates) and is a mix of urban and rural communities. It has frequently been reported in quality of life surveys as one of the best areas to live in Scotland based on people’s health, life expectancy, employment and school performance. Economic activity and employment rates are high and the level of crime is significantly below the Scottish average. Despite this, inequalities exist across the authority and there are pockets of deprivation where the quality of life falls well below the national average. The graph below shows how the population is split by gender:



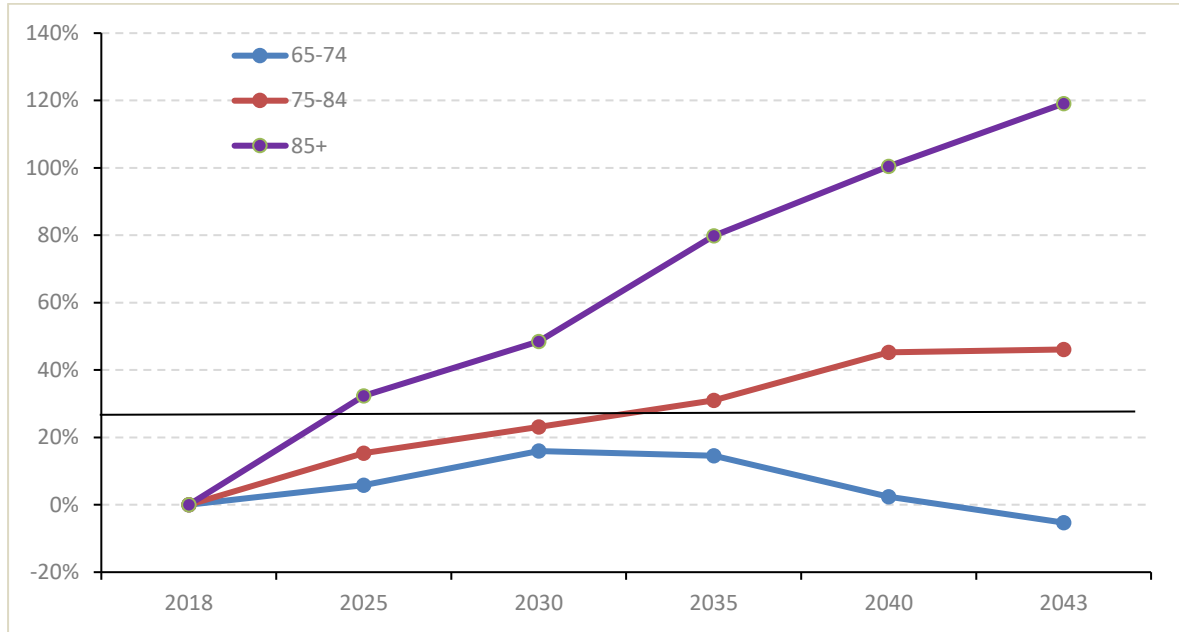
Source: NRS 2019 mid-year population estimate

The National Records of Scotland (NRS) population projections suggest there will be an increase of 7.6% in the overall population of East Dunbartonshire from 2018 – 2043 due to significant estimated rise in the population aged over 65yrs.

The figure below shows the proportion of increase projected in the older population from 2019-2043. The largest increase is in individuals aged over 85yrs, which is

projected to rise by over 100% from 3203 to 7,017 people. This projected rise in East Dunbartonshire’s older population, many of whom will be vulnerable with complex needs, suggests that demand for health and social care services will rise accordingly.

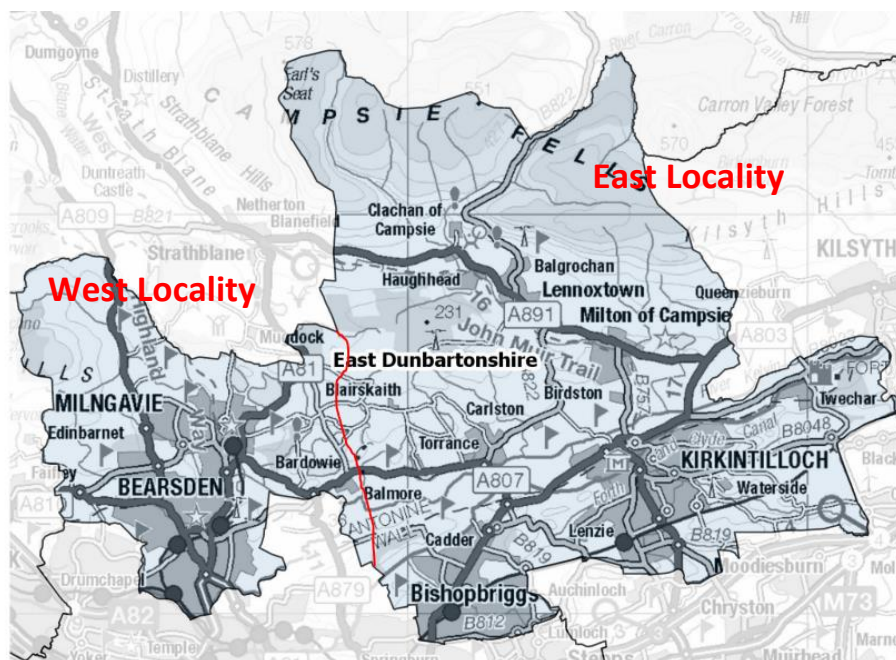
Figure 1: East Dunbartonshire population projection % by age group 2018-2043



Localities

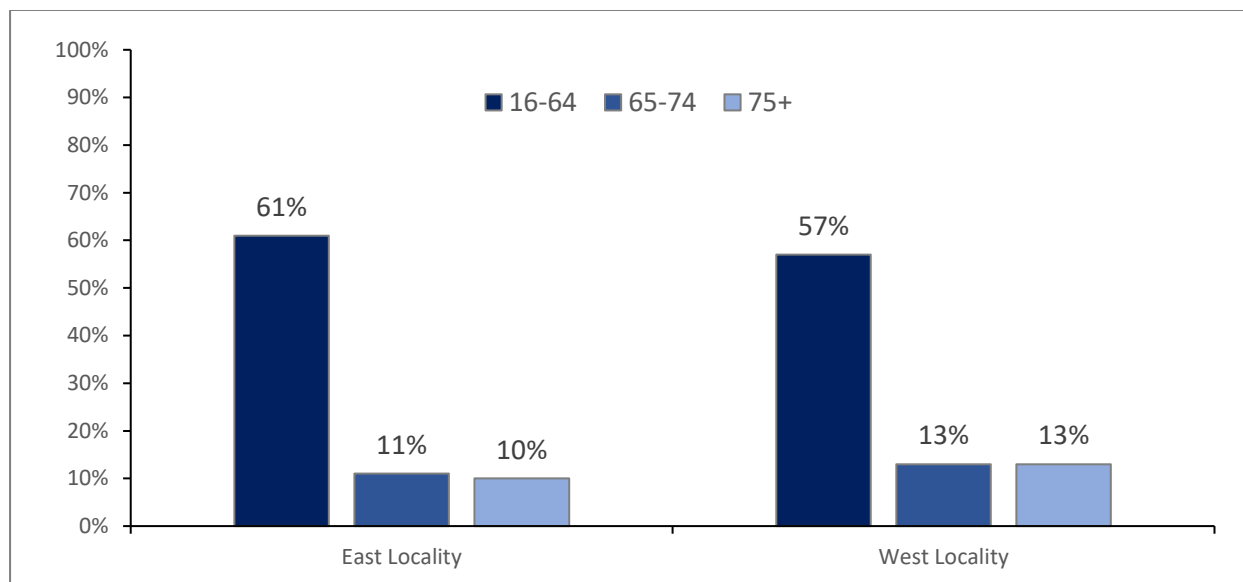
To allow the HSCP to plan and deliver services which meet the differing needs within East Dunbartonshire, the area has been split into two geographical localities; East Dunbartonshire (East), referred to as East locality and East Dunbartonshire (West), referred to as West locality.

Figure 2: East Dunbartonshire Locality Map



The East Locality includes 62% (66,911) of East Dunbartonshire’s population, while the West Locality accounts for 38% (41,729) of the population. The demographic breakdown by locality showed a slightly older population in the West locality for ages 65+.

Figure 3: Population breakdown by locality 2019



Life Expectancy

The NRS publication showed that East Dunbartonshire continued to have the highest life expectancy at birth in Scotland for males and the second highest for females. The life expectancy of females at birth in East Dunbartonshire is around 3 years higher than males. Life expectancy at the age of 65 years was also higher than Scotland for both male and females in East Dunbartonshire.

Life expectancy and healthy life expectancy provide useful measures for planning services. Healthy life expectancy estimates the number of years an individual will live in a healthy state. Therefore, the number of years people are expected to live in ‘not healthy’ health is the difference between life expectancy and healthy life expectancy. Table 1 shows the number of years people were estimated to live in ‘not healthy’ health, with East Dunbartonshire having a lower estimate than Scotland.

Table 1: Number of years 'not healthy' health (3-year average 2017-19)

Local Authority	Expected period in 'not healthy' health	
	Males	Females
East Dunbartonshire	10.7	17.2
Scotland	15.4	19.2

Source: NRS

Deprivation

The Scottish Index of Multiple Deprivation (SIMD) ranked datazones, small areas with an average population of 800 people, from the most deprived to the least deprived. Using deciles, with 1 being the most deprived and 10 being least deprived, the chart below illustrates the number of people and datazones in each decile in East Dunbartonshire.

Figure 4: East Dunbartonshire population by SIMD decile



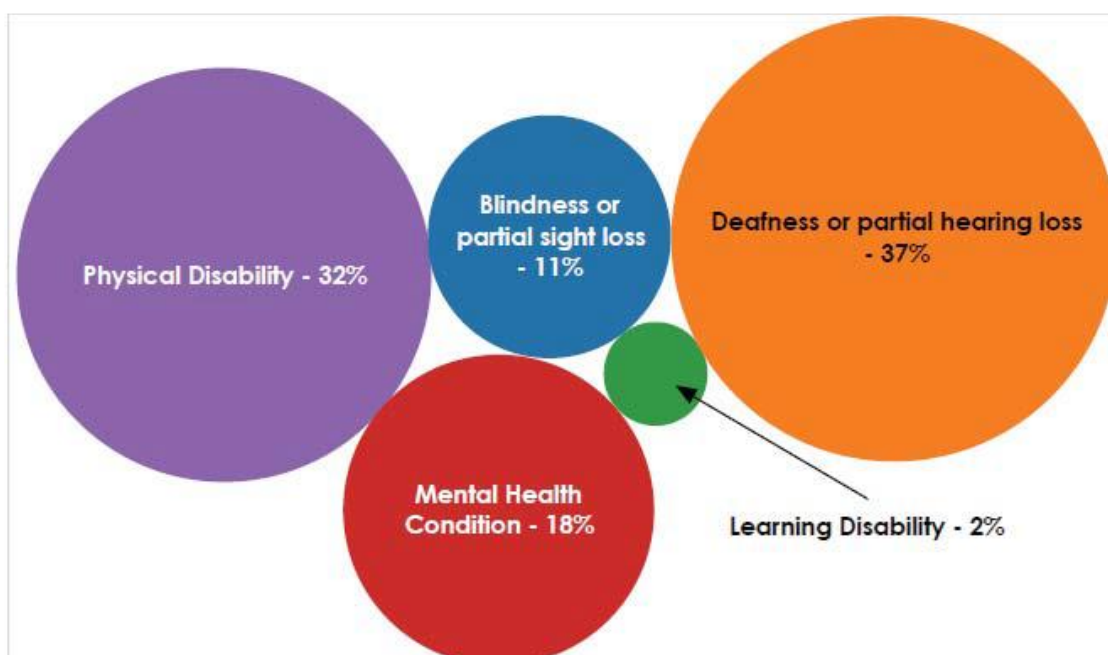
Although the majority of the population lived in the least deprived deciles, there were 4 datazones areas in East Dunbartonshire categorised amongst the most deprived in Scotland, three in the Hillhead area of Kirkintilloch and one in Lennoxton.

Population Health

In the Census in 2011, 84.9% of East Dunbartonshire residents described their health as good or very good (Scotland 82.2%). This was the highest at 98% among the younger population (0-29yrs) but the percentage decreased with age to only 62% of those aged 75yrs and above describing their health as good or very good. In the West Locality, 66% of people aged 65yrs and above described their health as good or very good, compared to 57% in the East Locality.

The 2011 Census included a question on particular disabilities including sensory impairment, physical disability, mental health condition or learning disability. There were 5.6% of the adult population in East Dunbartonshire who reported a disability (Scotland 6.7%).

Reported Disability by Percentage in East Dunbartonshire



The number of long term conditions rises with age and we need to support those with complex needs so that they may manage their conditions and lead an active, healthy life. The most diagnosed long term condition in East Dunbartonshire is hypertension. The prevalence for this condition, cancer and atria fibrillation, are all notably higher than the rate for Scotland.

Analysis of the Burden of Disease study indicates that years of life lost to disability and premature mortality in East Dunbartonshire is the second lowest in Scotland. This is understood to be a reflection of relatively low deprivations levels across the authority as a whole. East Dunbartonshire experiences above average prevalence of Parkinson's certain cancers, certain respiratory diseases, certain digestive diseases, sensory conditions and self-harm (the latter for all ages).

Demographic Projections

Analysis of projected demand, demography and cost pressures in Older People Services was undertaken in *September 2014*, in preparation for pre-integration budget setting.

The 2014 report found that with increasing age comes increasing complexity of care needs and associated costs. The majority of social care services were found to be delivered to people aged over 75. For example, around 70% of home care customers were over 75, with the majority of these 85+. 40% of people aged 85+ were in receipt of at least one care at home service and approximately 15% of East Dunbartonshire residents aged 85+ were resident in a care home.

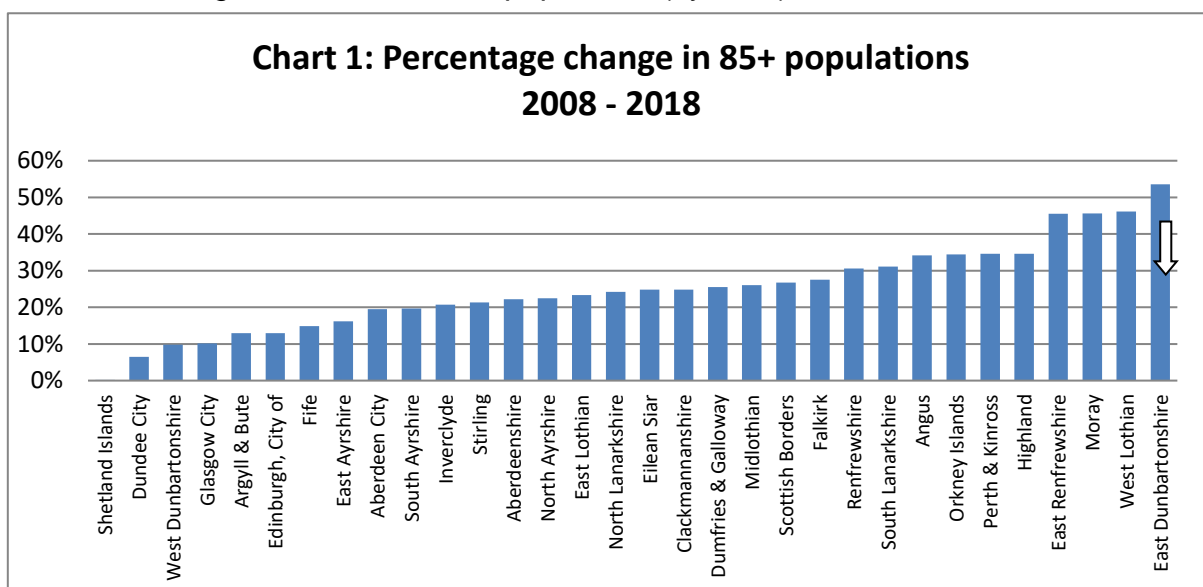
The 2014 report found that East Dunbartonshire was in the midst of the largest and steepest growth in people aged over 85 in the country, and was facing a consequential and exponential pressure on resources. The report also found that the authority had the lowest expenditure on older people social care services of any local authority area

in Scotland, and also with the greatest gap between expenditure and older population pressures.

In the face of continued pressure on older people services and budgets, the 2014 report was re-visited, 5 years on, and projections on future trends estimated to give some insight into future financial planning considerations.

In 2014 planning assumptions for East Dunbartonshire, it was reported that between 2003 and 2013, East Dunbartonshire experienced the fastest growing increase in people aged 85+ of any local authority in Scotland (59%).

Chart 1 shows the actual changes in the 85+ population for East Dunbartonshire over the past 10 years, compared to all other HSCP areas in Scotland. In common with 2014 assumptions, this demonstrates that East Dunbartonshire has continued to experience the largest increase in this population (by 54%).



It is projected that in the 10 years from 2016-2026, the East Dunbartonshire 85+ population is projected to continue to rise faster than any other HSCP area (by 52%). Looking ahead to 2041, the 85+ population will continue to rise faster than all HSCP areas (153%), with the exception of West Lothian.

East Dunbartonshire has seen a 40% increase in people over the age of 75 since 2002, which is a positive reflection of advances in health and social care, but has placed considerable pressure on services during a period characterised by public sector reform and diminishing resources. With an increase in the frail older population, service pressure has been experienced in both the community and secondary healthcare settings.

The demographic pressures for older people present particular challenges within East Dunbartonshire.

There has also been a significant increase in the number of children being referred to Social Work Services, with 40% increases in referrals reported in the Integrated Children's Services Plan. Non-engaging families was the most common area of concern alongside neglect, domestic violence and parental alcohol misuse. Child

Protection registrations have doubled in the 10 years to 2018. There has also been a sharp rise in parental mental health being identified as a significant concern. This is an area of cross-cutting focus between children and adult services.

Demand on services for other adult care groups and for children’s disability services has also increased. The number of young people with disabilities transitioning to adult services is experiencing a notable increase, both numerically and in terms of complexity. This can be demonstrated by an anticipated increase in the Adult Joint Learning Disability Team over the next three years’ as children move on into adult services equivalent to over 7% of its total caseload.

The Health & Social Care Partnership

East Dunbartonshire HSCP is the common name of East Dunbartonshire Integration Joint Board. It was formally established in September 2015 in accordance with the provisions of the Public Bodies (Joint Working) (Scotland) Act (2014) and corresponding Regulations in relation to a range of adult health and social care services. The partnership’s remit was expanded from an initial focus on services for adults and older people to include services for children and families, and criminal justice services in August 2016.

The HSCP Board, East Dunbartonshire Council (EDC) and NHS Greater Glasgow & Clyde (NHS GG&C) aim to work together to strategically plan for and provide high quality health and social care services that protect children and adults from harm, promote independence and deliver positive outcomes for East Dunbartonshire residents.

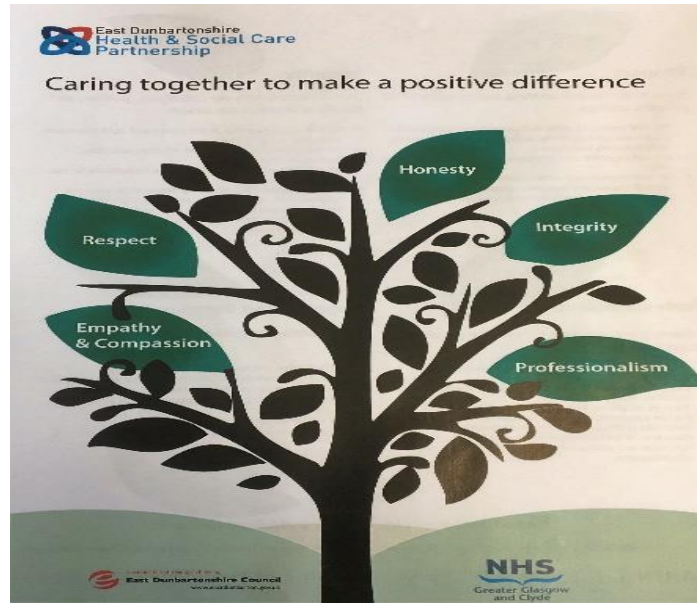
East Dunbartonshire HSCP Board has responsibility for the strategic planning and operational oversight of a range of health and social care services whilst EDC and NHS GG&C retains responsibility for direct service delivery of social work and health services respectively, as well as remaining the employer of health and social care staff.

Exhibit 1 (below) represents accountability arrangements for the planning and delivery of community health and social care services.



Our partnership vision is “Caring Together to make a Positive Difference” and is underpinned by 5 core values as set out below.

Exhibit 2



Our current Strategic Plan covers the period 2018 – 2021 and sets out eight strategic priorities which describe our ambitions to build on the significant improvements already achieved and to further improve the opportunities for people to live a long and healthy life, provide early support to families and young children and focus service on those most vulnerable in our communities. This plan is in the process of being updated and has been extended to cover the period to 2022 in light of delays experienced as a result of the Covid-19 pandemic and to ensure there is proper engagement on the next iteration of the plan.

These current priorities are:-

<p>PRIORITY 1. Promote positive health and wellbeing, preventing ill-health, and building strong communities</p>	<p>PRIORITY 2. Enhance the quality of life and supporting independence for people, particularly those with long-term conditions</p>	<p>PRIORITY 3. Keep people out of hospital when care can be delivered closer to home</p>	<p>PRIORITY 4. Address inequalities and support people to have more choice and control</p>
<p>PRIORITY 5. People have a positive experience of health and social care services</p>	<p>PRIORITY 6. Promote independent living through the provision of suitable housing accommodation and support.</p>	<p>PRIORITY 7. Improve support for Carers enabling them to continue in their caring role</p>	<p>PRIORITY 8. Optimise efficiency, effectiveness and flexibility</p>

This is further supported by a HSCP Transformation Plan outlining the key priorities for service redesign and transformation in delivery of the Strategic Plan and is supported by a range of operational plans, work-streams and financial plans to support delivery. This is also the vehicle through which the HSCP will seek to deliver financial sustainability over the short to medium term by reconfiguring the way services are delivered within the financial framework available to it.

The Strategic Plan also links to the Community Planning Partnership's Local Outcome Improvement Plan whereby the HSCP has the lead for, or co-leads:

- Outcome 3 – “Our children and young people are safe, healthy and ready to learn”,
- Outcome 5 – “Our people experience good physical and mental health and well being with access to a quality built and natural environment in which to lead healthier and more active lifestyles” and
- Outcome 6 – “Our older population and more vulnerable citizens are supported to maintain their independence and enjoy a high quality of life, and they, their families and carers benefit from effective care and support services”.

Covid-19 Pandemic Impact and Response

The HSCP has been actively responding to the Covid-19 pandemic since March 2020. As the situation has changed over the last year, the HSCP has responded to changes in restrictions, lockdowns and frequently changing guidance on a range of Covid-19 related matters issued to health and social care from Scottish Government (SG), Health Protection Scotland and other bodies. Critical frontline services have continued to be delivered during this period and the HSCP has been able to respond quickly in providing additional support to services with additional funding made available through the SG to meet any Covid-19 related financial commitments.

In addition, the HSCP has been required to deliver new services with partners to support the national response to the pandemic including:-

- Roll out of the Covid-19 vaccination programme to the most vulnerable
- Enhanced support arrangements to support local care home sector
- Distribution of PPE and testing kits to our own services and those delivered by the third, independent sector and unpaid carers
- New dedicated Community Assessment Centre within the Kirkintilloch Health & Care Centre to provide triage to members of the public who have contacted NHS 111 with concerns about being symptomatic and are in need of medical advice and support.
- Supporting staff and communities health and wellbeing during the pandemic
- Financial support to vulnerable children and families
- Contribution to the development of Mental Health Assessment Units to minimise attendance of Mental Health patients at Emergency Departments and also deliver a streamlined service for assessments
- Additional financial support to third and independent social care providers who are key to our response to the pandemic

There were a number of services which were suspended during Covid-19 related predominantly to daycare and respite services across older people and adult services

(some elements of children’s respite services also). These tended to be building based services to vulnerable care groups (large numbers of individuals shielding) which were closed during the Covid-19 peaks and have gradually re-opened with reduced numbers in line with social distancing guidance to support some of our highest risk individuals. There were other services which ceased at the request of family related to care at home / supported living packages but these were to a lesser extent.

Funding consequences

The HSCP’s response to the Covid-19 pandemic has resulted in additional costs being incurred, including short term costs such as those relating to increased demand for care, staffing and PPE costs. The HSCP, along with all other HSCPs, was required to submit Local Mobilisation Plans (LMPs) to Scottish Government, outlining the actions being taken in response to the Covid-19 situation. This is supported by further detail which is submitted on a regular basis through the health board to the Scottish Government, detailing the financial costs associated with these actions. These costs are being separately tracked internally for monitoring and reporting purposes and to help secure additional funding available. For the HSCP this additional funding was necessary, given the lack of available reserves during 2020/21.

Longer term funding impacts are difficult to comment on at this stage, as future funding settlements are subject to a greater degree of uncertainty and the longer term impacts on costs are also highly uncertain. Although it is expected that there will be significant changes in demand pressure patterns as a result of Covid-19, mapping and quantifying these is difficult as there remains much unknown regarding the medium and long term impacts of the pandemic. Demand trends will be closely monitored for any implications for future service delivery.

The HSCP recognises that the pandemic is a health crisis, social crisis, and economic crisis of unprecedented scale, with profound and permanent implications for our society. The crisis has brought about significant developments in, and embedding of, remote and digital ways of working that will be utilised throughout the pandemic and beyond. The full practical implications of the pandemic on society’s expectations of care providers, the HSCP’s demand for services, service users and ways of working in the medium and long term are not yet fully apparent but will continue to be assessed as the situation evolves and further government advice becomes available.

HSCP BOARD OPERATIONAL PERFORMANCE FOR THE YEAR 2020/21

Performance is monitored using a range of performance indicators outlined in a performance management framework with quarterly performance reports to the HSCP Board, Community Planning Board and other committees. Service uptake, waiting times and other pressures are closely reviewed and any negative variation from the planned strategic direction is reported to the HSCP Board through exception reporting arrangements which includes reasons for variation and planned remedial action to bring performance back on track.

A full report on performance will be outlined within the East Dunbartonshire HSCP Annual Performance Review 2020-21. Publication of the Annual Performance Review (APR) is normally in place by the end of July each year, but production of APRs have

provision to defer under the Coronavirus (Scotland) Act 2020. The APR for East Dunbartonshire was presented to the HSCP Board for approval in September 2021. As an interim measure, a summary of key performance across HSCP functions and services was reported to the HSCP Board in June 2021.

Notwithstanding the deferral in the production of HSCP APRs, the timing of the preparation of this set of Annual Accounts is ahead of the publication of national performance data for Core Integration Indicators. However transformational change and other qualitative performance updates do relate directly to the 2020/21 period.

Headline performance is summarised below under the following headings:

- *National Core Indicators (most recent published data)*
- *Local Transformational Change and Best Value Improvement Activity*
- *Progress against the Joint Strategic Inspection of Adult Services Action Plan*
- *A selection of performance highlights and improvement areas, more detail on which can be found in substantive HSCP performance reports*

National Core Indicators 2019-20 (collected biennially)

National Outcome Indicators	East Dunbartonshire	Scotland
Percentage of adults aware of the help, care and support options available to them	63%	62%
Percentage of adults supported at home who agree that they had a say in how their help, care or support was provided	61%	63%
Percentage of adults who agree that people took account of the things that mattered to them	66%	69%
Percentage of adults treated with compassion and understanding	76%	76%
Percentage of adults who agreed they felt safe	70%	73%
Percentage of adults supported at home who agree that they are supported to live as independently as possible	65%	70%
Percentage of adults supported at home who agreed that their health and social care services seemed to be well co-ordinated	62%	62%
Percentage of adults supported at home who agree that their services and support had an impact on improving or maintaining their quality of life	65%	67%
Percentage of people with positive experience of the care provided by their GP practice	86%	79%
Total combined % carers who feel supported to continue in their caring role	38%	34%
Percentage of adults who rated their care or support services positively overall (excluding informal care)	74%	69%

National Data Indicators	2018-19	2019-20	National Rank
Premature mortality rate for people aged under 75yrs per 100,000 persons *	274	300	30 th
Emergency admission rate (per 100,000 population)	11,454	11,262	22 nd
Emergency bed day rate (per 100,000 population)	110,137	107,901	10 th
Readmission to hospital within 28 days (per 1,000 population)	74	73	30 th
Proportion of last 6 months of life spent at home or in a community setting	89	89%	16 th
Falls rate per 1,000 population aged 65+	25	25	15 th
Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections	81%	90%	6 th
Percentage of adults with intensive care needs receiving care at home *	63%	66%	12 th
Number of days people aged 75+ spend in hospital when they are ready to be discharged (per 1,000 population)	357	325	27 th
Percentage of health and care resource spent on hospital stays where the patient was admitted in an emergency *	23%	22%	20 th

*Data for 2019 calendar year

Local Transformational Change and Best Value improvement activity during 2020/21
(this activity was curtailed due to critical pandemic response pressures)

Initiative	National Outcome
Implementation of Revised Service and Transport Charging	9
Implementation of Revised Assistance with Transport Policy	9
Review of 3rd Sector Grants	9
Review of Sleepovers	4, 9
Implementation of the HSCP Fair Access to Community Care Policy	3, 4, 5, 9
Review of staffing levels in registered services across HSCP	3, 9
Developing local accommodation options for care leavers	1, 2, 3, 4, 5, 7, 9
Development of a Digital Strategy to maximise potential for technology-based solutions	9
Increase in community based options for looked after and accommodated children	2, 7, 9
Implementation of a common scheduling system for external home care providers to ensure payments are based on actual rather than planned service	9
Vacancy Resourcing	9

Progress against the Joint Strategic Inspection of Adult Services Action Plan

Actions Completed By March 2021
Implemented the Performance Framework approach developed during 2018 – 2019
Developed a work plan to support data reporting and analysis
Worked with Council Performance Team via the Operational Reporting Requirements Group to put reporting actions in place to address areas ISD/PHS are unable to contribute to.
Developed and implement a Quality Management Framework for use across the partnership and embed process for quality improvement across partnership team
Worked with the Council Performance Team and Carefirst Team to explore how information in relation to meeting outcomes for individuals can be collated /aggregated and reported to inform service review and planning processes. Aggregated outcomes data can now be generated.
As part of our Quality Management Framework work is underway to develop expectations around formal updating of needs assessments to inform service planning and ensure scrutiny and reporting of same to Clinical and Care Governance Group
Developed a refreshed engagement strategy within the HSCP that includes engagement expectations in relation to strategic and local planning, and transformation
Contributed to the Council’s 10 stage service redesign review process to consider opportunities within process for engagement with service user / carers and care providers
Finalised the Commissioning Strategy and further developed provider forums in line with recommendations. The local Third Sector Interface has also been involved in engaging larger national third sector providers in these processes. Work is underway to develop an approach to cross-market facilitation to support delivery of the Commissioning Strategy
Work is well developed in the development of a medium term financial plan

Performance Highlights and Improvement Areas

There is a delay of some months for published national unscheduled care performance by Public Health Scotland, so full year performance data is not yet available for this. However, NHS Greater Glasgow and Clyde (GG&C) records more up-to-date unscheduled care activity and performance data, which can be used at this stage to report performance locally. Using this local data, a summary of unscheduled care performance is shown in the table below. Unscheduled care activity was greatly affected by the pandemic during 2020-21, with reduced attendances and admissions to hospital (non-Covid-19) and with an associated downturn in delayed discharges. Like for like comparison with previous years and evaluation of impact associated with pre-existing improvement planning activity is therefore very difficult to achieve.

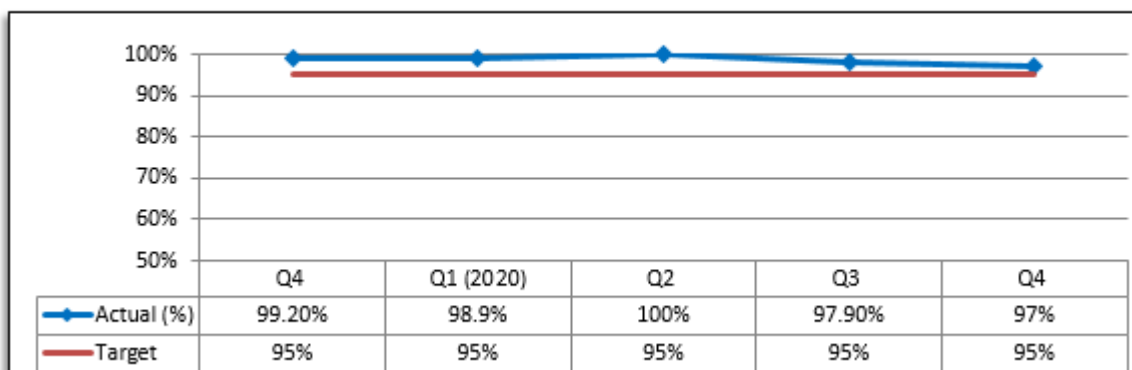
East Dunbartonshire HSCP Unscheduled Care

Data Summary: April 2020 to March 2021

Measure	Actual (Full Year)	Target (Full Year)	Target RAG	Variance with last year	RAG	Variance with last year (most recent month)	RAG	Rank in GGC (most recent month)
Emergency Dept Attendances (18+)	14,695	19,674		-24.4%		9.4%		2
Emergency Admissions (18+)	8,187	9,403		-15.7%		12.1%		3
Unscheduled bed days (18+)	78,352	80,723		-9.7%		n/a	n/a	4
Delayed discharge bed days (all ages)	3,828	4,435		-29.8%		-4.0%		3

With adult social work services, the completion of community care assessments within the target 6 week period exceeded 95% in each quarter of 2020-21, despite Covid-19 pressures, which was extremely praiseworthy:

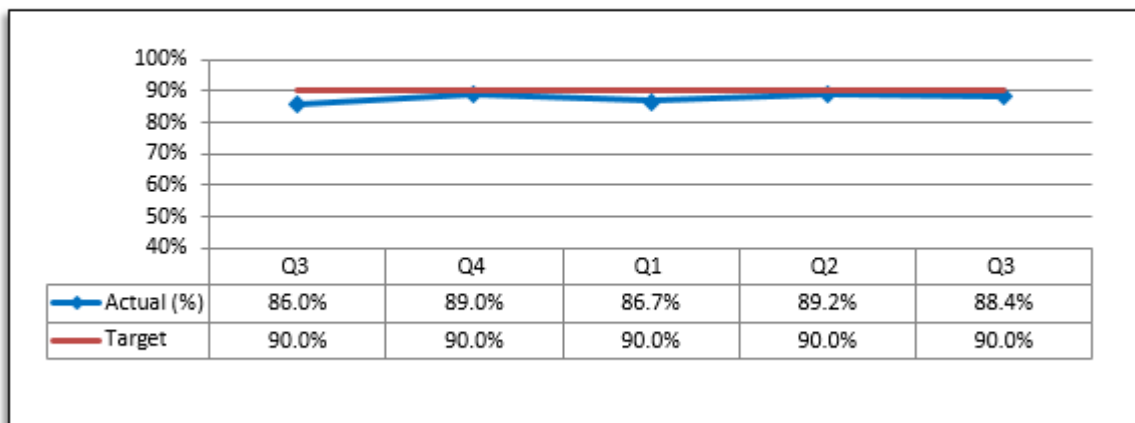
Percentage of service users (65+yrs) meeting 6wk target (Aim = to maximise)



Satisfaction with the level of customer involvement in the design of their care and support also exceeded target, achieving 100% satisfaction scores through annual review. Despite increases in referrals and challenges associated with the pandemic, the achievement of adult protection timescales exceeded the target of 92% for 2020/21.

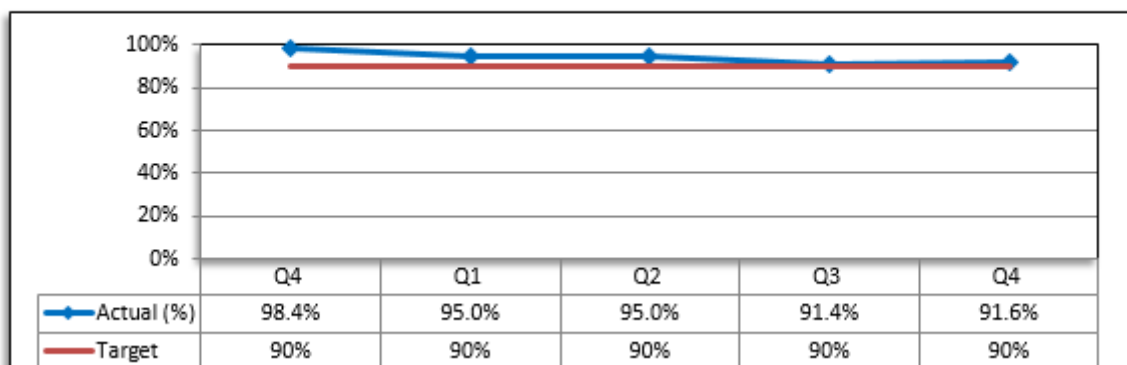
Alcohol and Drugs treatment waiting times fell just below the target of 90%, but still managed to maintain high levels of response despite social distancing constraints.

Percentage of People Waiting <3wks for Drug & Alcohol Treatment (aim = to maximise)



Mental Health psychological therapy targets were fully met during 2020/21. The teams maximised use of digital Attend Anywhere / Near Me virtual approaches to service-user engagement with high levels of success.

Percentage of People Starting Treatment <18wks for Psychological Therapies (aim = to maximise)



Children and Adolescent Mental Health Services (CAMHS) continued to face challenges meeting target waiting times from referral to treatment, with the best performance of 61% achieved in quarter 4. A programme of improvement activity is in place to improve these figures.

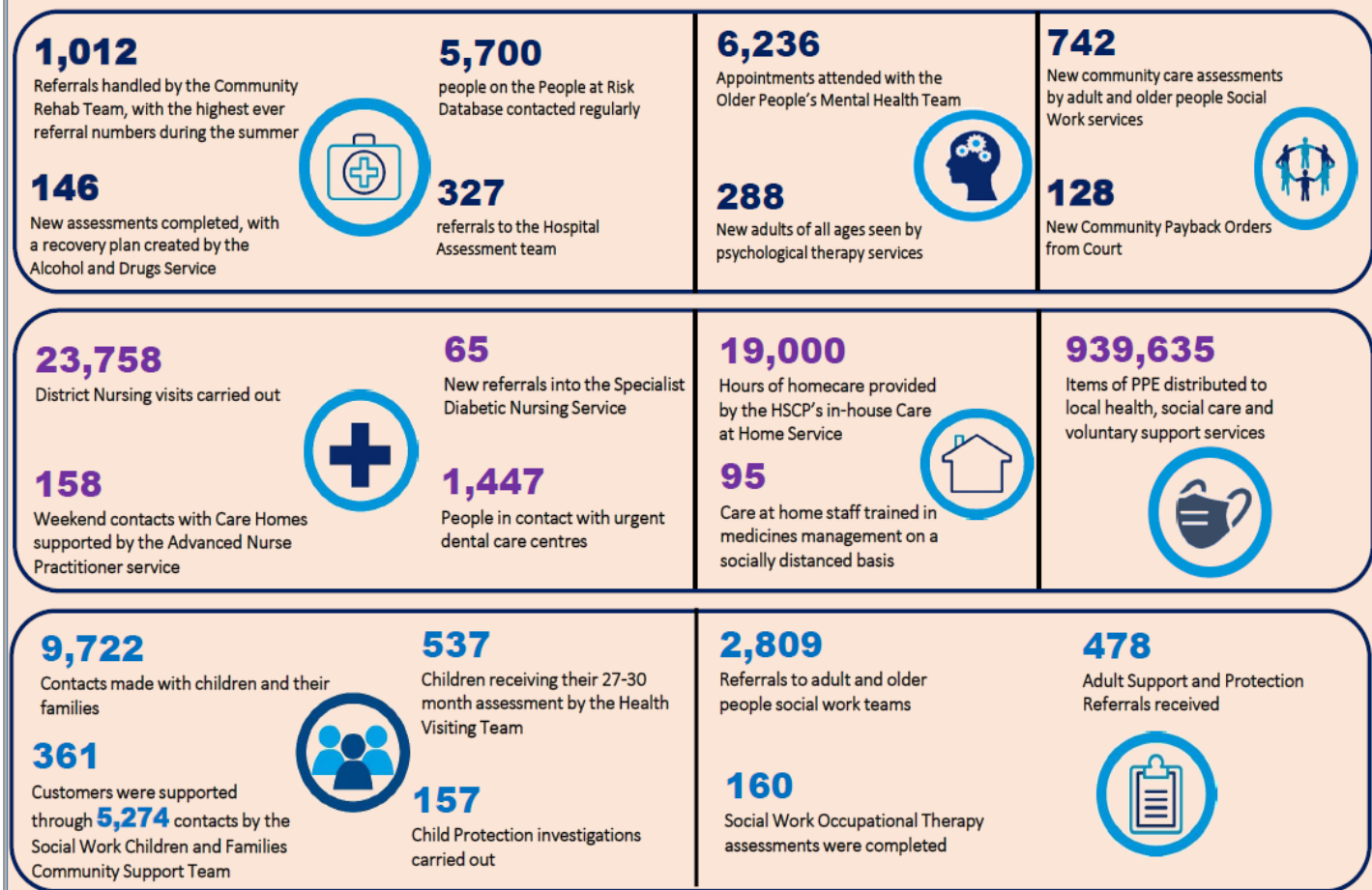
Social Work Children's Services achieved generally good performance across the full range of child protection, looked after children and assessment waiting times, in the face of particular challenges associated with social distancing constraints. The biggest challenges were during the periods of lockdown associated with the first and second wave of infections. This presented issues with convening multi-agency meetings involving children, young people and their families who were not always able to access virtual online tools such as MS Teams.

During the year, an infographic was produced that demonstrates the very high levels of service that continued to be delivered by the HSCP, despite the organisational and public health constraints faced by services and staff. This snapshot covering the first 6 months of the year is a significant testament to the determination and fortitude of the workforce. This infographic is shown on the next page.

A fuller report on HSCP performance during 2020/21 is available in the HSCP Board’s Quarter 4 Performance Report, which was considered by the HSCP Board in June 2021 and was further developed in the HSCP Annual Performance Review 2020/21 published in September 2021.

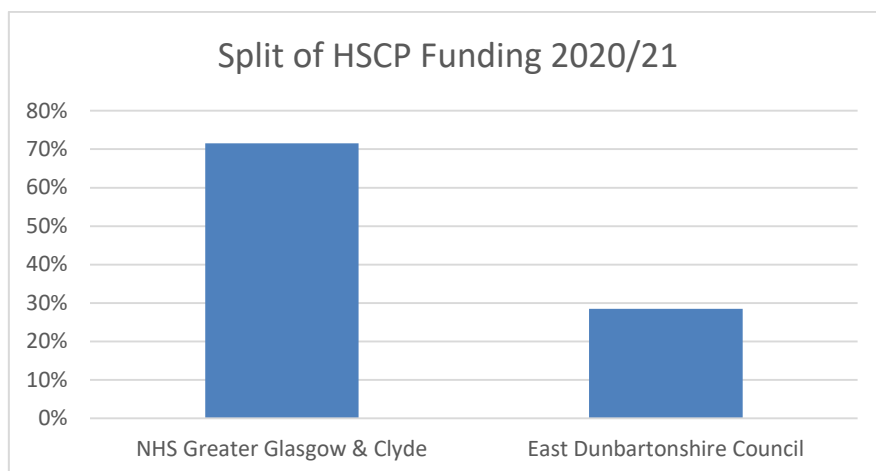
East Dunbartonshire HSCP Service Activity Highlight Report Apr – Sept 2020

During the months of April to September 2020 a range of services have provided support to many across East Dunbartonshire, several of which have helped the most at risk groups in the community



HSCP BOARD'S FINANCIAL POSITION AT 31 MARCH 2021

The activities of the HSCP are funded by EDC and NHS GG&C who agree their respective contributions which the partnership uses to deliver on the priorities set out in the Strategic Plan.



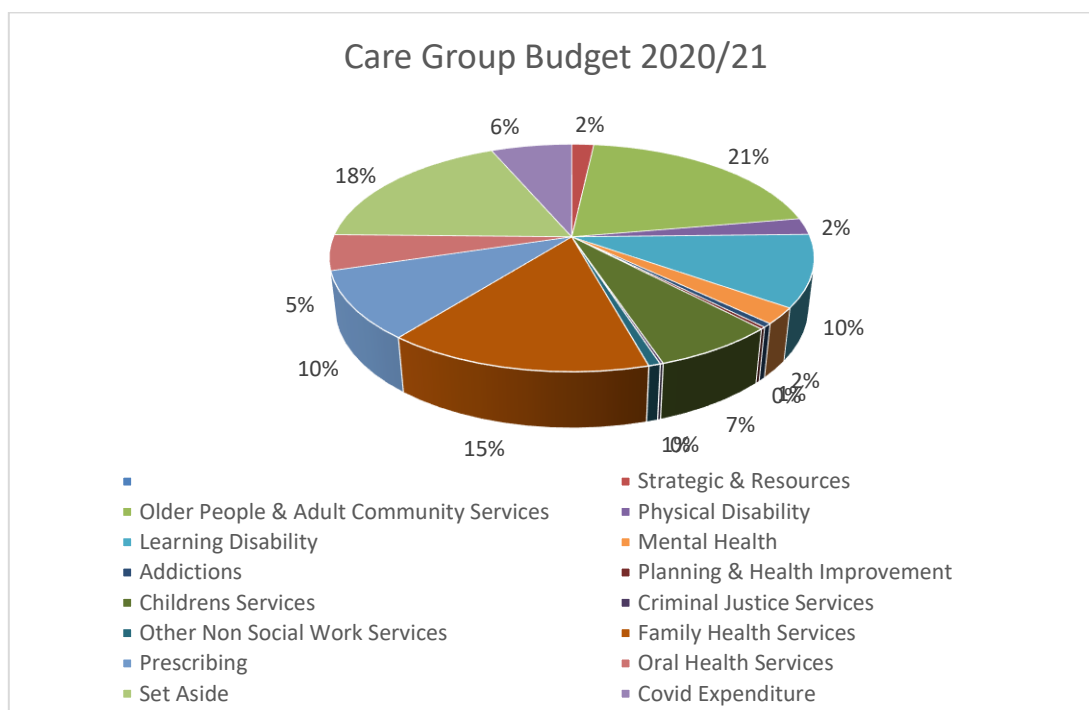
The scope of budgets agreed for inclusion within the HSCP for 2020/21 from each of the partnership bodies were:-

HSCP Board Budgets 2020/21 (from the 1st April 2020 to the 31st March 2021)

	Original Budget 2020/21 £000	In Year Adjustments £000	Final Budget 2020/21 £000
Functions Delegated by East Dunbartonshire Council	56,750	969	57,719
Functions Delegated by NHS GG&C	83,405	24,570	107,975
Set Aside – Share of Prescribed Acute functions	32,944	4,031	36,975
TOTAL	<u>173,099</u>	<u>29,570</u>	<u>202,669</u>

The increases to the original budget for 2020/21 relate largely to non-recurring funding allocations during the year relating to oral health, family health services and Scottish Government funding to support alcohol & drugs, primary care improvements and mental health monies. A significant increase for 2020/21 related to Covid-19 funding from the Scottish Government to support Covid-19 related expenditure across health & social care budgets which was routed in its entirety through the health element of the HSCP budget with funding transferred throughout the year to the local authority to support social work expenditure.

The budget is split across a range of services and care groups as depicted below:-



HOSTED SERVICES

The Health Budget includes an element relating to Oral Health Services (£10.2m) which is a service hosted by East Dunbartonshire HSCP and delivered across the other five partnership areas within NHS GG&C's boundaries.

The full extent of this budget is reflected in these accounts as prescribed within the Integration Scheme. There are services hosted within other NHS GG&C partnerships which have similar arrangements and which support the population of East Dunbartonshire such as Musculoskeletal Physiotherapy, Podiatry, and Continence Care.

The extent to which these services are consumed by the population of East Dunbartonshire is reflected below:-

2019/20 £000	Service Area	2020/21 £000
556	MSK Physio	545
59	Retinal Screening	52
578	Podiatry	180
342	Primary Care Support	324
372	Continence	399
637	Sexual Health	667
42	Learning Disability – Tier 4	0
825	Mental Health Services	909
25	Augmentative & Alternative Communications	19
809	Oral Health	808
912	Addiction	906
164	Prison Healthcare	166
193	Healthcare in Police Custody	187
2,301	General Psychiatry	2,615
154	Learning Disability – In Patient	0
1,204	Old Age Psychiatry	1,256
9,173	Total Cost of Services consumed within East Dunbartonshire	9,033

SET ASIDE BUDGET

The set aside budget relates to certain prescribed acute services including Accident & Emergency, General Medicine, Respiratory care, Geriatric long stay care etc. where the redesign and development of preventative, community based services may have an impact and reduce the overall unplanned admissions to the acute sector, offering better outcomes for patients and service users.

Work continues to be progressed in relation to the sum set aside for hospital services; however, arrangements under the control of Integration Authorities are not yet operating as required by the legislation and statutory guidance. Each Health Board, in partnership with the Local Authority and Integration Authority, must fully implement the delegated hospital budget and set aside budget requirements of the legislation, in line with the statutory guidance published in June 2015. To date work has focused on the collation of data in relation to costs and activity. Moving forward work has now commenced on the development of commissioning plans to support the implementation of set aside arrangements.

An allocation has been determined by NHS GG&C for East Dunbartonshire of £36.98m for 2020/21 in relation to these prescribed acute services. Actual figures are now based on a much more detailed approach including actual spend and activity for each year.

The set aside resource for delegated services provided in acute hospitals is determined by analysis of hospital activity and actual spend for that year. For 2020/21 the actual figures for set aside have increased. The impact of Covid-19 resulted in a reduction in activity however this reduction in activity is offset by an increase in additional expenditure. The additional expenditure was predominantly as a result of additional staff costs, increased beds, additional cleaning, testing, equipment and PPE. The costs associated with Covid-19 that are included within the set aside total, were £43m for NHS Greater Glasgow & Clyde. These costs were fully funded by Scottish Government.

KEY RISKS AND UNCERTAINTIES

The period of public sector austerity and reduction in the overall level of UK public sector expenditure is anticipated to extend over the medium term horizon. This is compounded by the impact on public sector budgets of the Covid-19 pandemic which is expected to continue into 2021/22 with a focus on recovery and the re mobilisation of services.

The planning and delivery of health and social care services has had to adapt to meet the significant public health challenge presented by the Covid-19 pandemic. In response to the pandemic the HSCP has been required to move quickly and decisively.

There has been significant disruption to how health and social care services across East Dunbartonshire have been delivered during 2021/22 and experienced by service users, patients and carers and this is likely to continue in the short to medium term. The HSCP has also had to implement new service areas in response to the pandemic, examples of which have included the establishment of an assessment centre to support assessment of potential Covid-19 patients, enhanced support to our care home sector, a Covid-19 vaccination programme for the most vulnerable groups, the creation of a hub to support the distribution of PPE to our social care services and those delivered by the third and independent sector and personal assistants and carers.

The financial impact of implementing the required changes to services and service delivery models (e.g. to support social distancing requirements, support staff with the appropriate protective equipment, and manage the new and changing levels of need and demand) was significant and likely to be ongoing and evolving as we move through a period of recovery. The Governance Statement on page 39 outlines the governance arrangements which are in place during this challenging time. These accounts have been prepared on the basis that the Scottish Government have met all the additional costs experienced by the HSCP and this is also the assumption which has been made moving forward into 2021/22.

Future Scottish Government grant settlements remain uncertain with further reductions in government funding predicted to 2021/22. The EU referendum result on the 23rd June 2016 continues to create some residual uncertainty and risk for the future for all public sector organisations and this continues to be monitored in terms of local and national impact.

The Partnership, through the development of an updated strategic plan, has prepared a Medium Term Financial Strategy 2022 – 27 aligned to its strategic priorities. The aim is to plan ahead to meet the challenges of demographic growth and policy pressures, taking appropriate action to maintain budgets within expected levels of funding and to maximise opportunities for delivery of the Strategic Plan through the use of reserves. This was presented in the context of the ongoing impact of the Covid-19 pandemic and will be reviewed on an annual basis and updated to reflect up to date assumptions and known factors which may have changed since the original strategy was written. It is accepted that the medium to longer term impacts of the pandemic are yet to be fully felt and assessed.

It should be recognised that extraordinary costs have been incurred and will continue to be incurred for the foreseeable future. For accounting purposes, these costs will be recorded separately, with the assumption that costs will be covered by partners, and ultimately by government.

Additional funding of £72.6m has been provided to HSCPs for 2021/22 to support continued implementation of the Carers Act, Scottish Living Wage to care providers and increases to Free Personal Care allowances. There has also been additional Investment in the Primary Care Fund to support the implementation of the GP contract and development of new models of primary care (£45m), Mental Health and CAMHs (£22.1m), Alcohol and Drugs services (£50m) and £869m will be provided to support the ongoing response to the pandemic.

The most significant risks faced by the HSCP over the medium to longer term are:-

- The increased demand for services alongside reducing resources. In particular, the demographic increases predicted within East Dunbartonshire is significant with the numbers of older people aged 75+ set to increase by 67% over the period 2018-2043 (source: NRS). Even more significantly given the age profiles of people receiving the greatest proportion of services, numbers of older people aged 85+ are set to increase by 119% over the same period.
- East Dunbartonshire has a higher than national average proportion of older people aged 75+, therefore these projected increases will have a significant, disproportionate and sustained impact on service and cost pressures.
- The cost and demand volatility across the prescribing budget which has been significant over the years as a result of a number of drugs continuing to be on short supply resulting in significant increase in prices as well as demand increases in medicines within East Dunbartonshire. While these issues were not as significant during 2020/21, the impact on the demand and supply of medicines following the Covid-19 pandemic are expected to resume to normal levels. This represents the HSCP's singular biggest budget area.

- The achievement of challenging savings targets from both partner agencies that face significant financial pressure and tight funding settlements, expected to continue in the medium to long term.
- The capacity of the private and independent care sector who are struggling to recruit adequate numbers of care staff to support service users which is being felt more acutely south of the border but remains a concern locally.

Financial governance arrangements have been developed to support the HSCP Board in the discharge of its business. This includes financial scoping, budget preparation, standing orders, financial regulations and the establishment and development of a Performance, Audit & Risk Committee to ensure the adequacy of the arrangements for risk management, governance and the control of the delegated resources.

The HSCP Board approved a risk management strategy in August 2017 and we continue to maintain a corporate risk register for the HSCP which identified the key areas of risk that may impact the HSCP and the range of mitigating actions implemented to minimise any associated impact. This is subject to regular review with the latest version presented to the IJB in January 2021. This has been supplemented by a specific Covid-19 risk register following the pandemic outbreak in March 2020 and will be in place specifically to manage these risks throughout this period.

The key areas identified (as at January 2021) are:

Key Strategic Risks	Mitigating Actions
Inability to achieve financial balance	Liaison with other Chief Finance Officers network. Monitoring of delivery of efficiency plans for the coming year through the HSCP transformation board. Reserves policy in place to ensure contingency to manage unplanned events in year. Financial recovery plan in place and work with staff and leadership teams to identify areas for further efficiencies / service redesign to be escalated in year.
Risk of failure to achieving transformational change and service redesign plans within necessary timescales	Transformation Board oversees progress. Performance reporting framework established to support tracking of progress. Support through Council and NHS transformation teams to progress priorities. Early collaborative planning with ED Council and NHS GG&C re support requirements.
Inability to recruit and retain the appropriate numbers of trained staff to meet requirements resulting in reduction in service or failure to meet statutory duties.	Develop workforce plan for 2018-21 in line with HSCP Strategic Plan. Revised recruitment protocol in place to support SMT overview of workforce issues.
Brexit risk - may negatively impact service delivery as a result of staff, equipment, medication or food shortages	Ongoing engagement with Brexit risk assessment and planning groups across ED Council and NHS GG&C

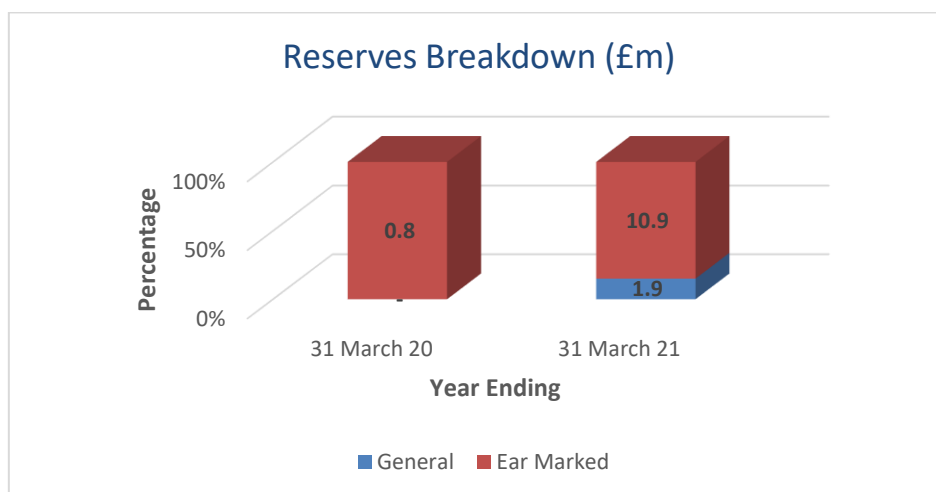
<p>Covid-19 - Failure to deliver services to all those vulnerable and complex individuals to allow them to remain safely at home.</p>	<p>Monitoring of absence levels and adherence to health protection Scotland advice, additional overtime on offer for staff at work, ongoing recruitment, staff re-direction to frontline care at home service, purchase of appropriate PPE to support staff to deliver safely, management of demand through reliance on carers / family members. Additional contract monitoring and commissioning support and liaison to support business continuity of care providers.</p>
<p>Covid-19 - Increased demand for services to support individuals within the community in the context of reduced capacity.</p>	<p>Additional support provided to individuals / carers to support those at risk and shielding to remain safely at home, training ongoing for staff re-directed to care at home and other critical service areas.</p>

FINANCIAL PERFORMANCE 2020/21

The partnership's financial performance is presented in these Annual Accounts. The table, on page 47 shows a surplus of £12m against the partnership funding available for 2020/21. This includes unspent funding from Scottish Government received in year (to be carried forward to future years) in relation to Covid-19 funding, Primary Care Improvements, delivery of the Mental Health Strategy, Children's Mental Health & Wellbeing and Alcohol & Drugs monies. Additional funding received during the later stages of the financial year mask the true extent of surpluses on revenue budgets during the year. Adjusting this position for in year movements in reserves provides a surplus on budget of £3.3m for 2020/21 which has been reported throughout the year to the IJB through regular revenue monitoring updates.

The surplus on the partnership budget relates in the main to social work services of £2.3m primarily due to a significant downturn in care home placements for older people (a reduction in placements of 15% from planned activity levels during the year), a downturn in care packages across older people (a reduction of 5% in care at home packages from planned activity levels during the year) and adult services as services were reduced or suspended as a consequence of the pandemic, reductions in transport, equipment costs and supplies and services generally. There were also surpluses incurred on community health budgets of £1m related to a downturn in prescribing volumes, accommodation costs and capacity across payroll budgets with delays in filling vacancies throughout the year.

This has enhanced the reserves position for the HSCP from a balance of £0.8m at the year ending 31st March 2020 to that of a balance of £12.8m at year ending 31st March 2021 (as detailed in the reserves statement on page 48.) The reserves can be broken down as follows:



The CIES includes £7m of expenditure related to the impact from Covid-19. The costs incurred during 2020/21 are set out in the table below, for which full funding was provided through the SG totalling £10.1m to support this expenditure. The balance has been taken to earmarked reserves to meet ongoing Covid-19 related costs during 2021/22.

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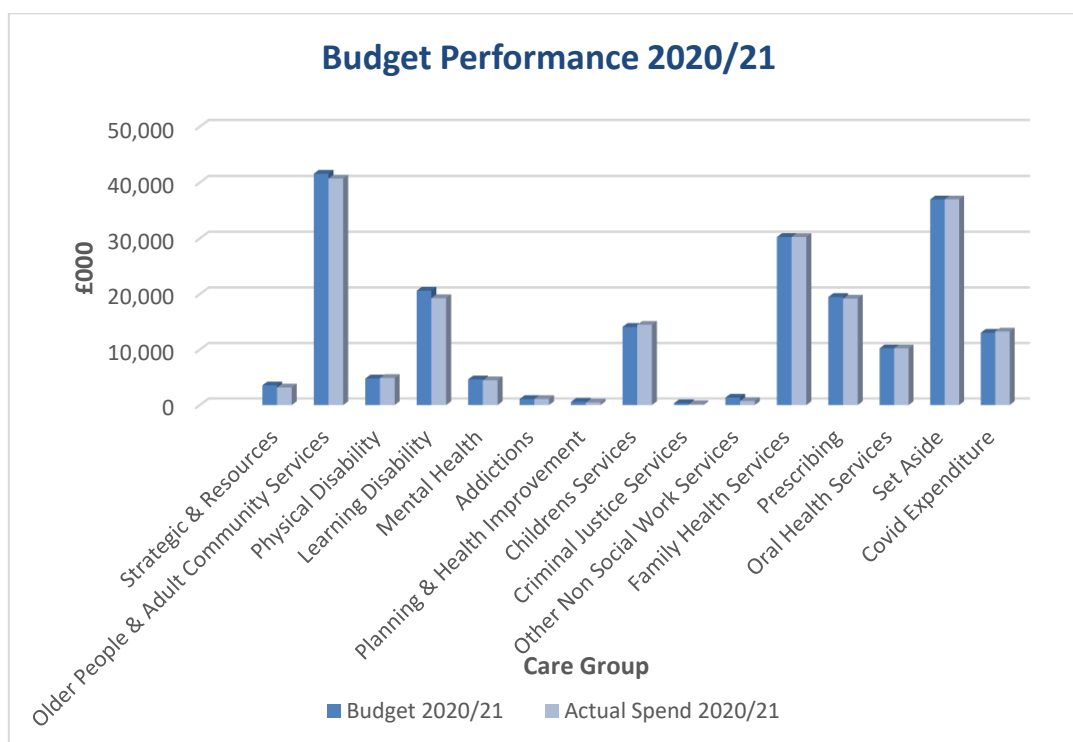
Additional Covid -19 Costs - HSCP	Revenue
	2020/21
Personal protective equipment	678,027
COVID-19 screening and testing for virus	931
Estates & Facilities cost including impact of physical distancing measures	-
Additional staff Overtime and Enhancements	477,514
Additional temporary staff spend - Student Nurses & AHP	15,409
Additional temporary staff spend - All Other	272,310
Social Care Provider Sustainability Payments	3,824,571
Additional costs to support carers	101,207
Mental Health Services	137,569
Additional payments to FHS contractors	422,369
Community Hubs	402,325
Loss of income	629,201
Equipment & Sundries	105,434
Winter Planning	-
Other - Flu Programme Delivery Costs	54,095
Other - Support to vulnerable service users food	2,109
Other - alternatives to day care	87,700
Other - other social care	567,836
Offsetting cost reductions - HSCP	(1,994,736)
Total	5,783,871
Expected underachievement of savings (HSCP)	1,191,250
Total Expenditure	6,975,121
Income:	
Tranche 1 - Share of £50m announced 12th May 2020	(976,000)
Tranche 2 - Share of £25m announced 3rd August 2020	(488,000)
Tranche 3 - Share of £25m announced 3rd August 2020	(1,600,000)
Tranche 4 - Indicative Share of £47m announced 29th Sept 2020	(2,111,000)
Tranche 5 - Share of Primary Care Adjustment	(220,000)
Adult Social Care Winter Planning	(1,500,000)
GP Funding	(351,000)
January 2021 Tranche	(2,727,200)
March 2021 - Care Home Testing Funding	(159,000)
Total Income	(10,132,200)
Net Expenditure (surplus)	(3,157,079)

The 2020/21 accounts also include the £500 payment to NHS employees funded by the Scottish Government which represents an additional cost of £0.3m. The payment to Council employees and external providers will appear in the 2021/22 accounts and is reflective of when this was instructed for payment.

As part of the approval of the 2020/21 Budget in March 2020, this presented a financial challenge to the HSCP of £6m to be addressed during this year through savings, efficiencies and a programme of transformation. This was met through the identification of £3.2m of agreed savings (including management actions, turnover savings and transformation activity) with a £2.8m financial gap which required the identification of additional transformation activity during the year to deliver a balanced budget for 2020/21 and moving forward into future financial years.

There were a number of adjustments to the budget since the approvals in March 2020, recurring funding streams identified during the year end process for 2019/20 and in the initial monitoring periods of the budget for 2020/21 which reduced the financial gap to £2.1m. Work to identify further transformation activity was significantly impacted through the Covid-19 pandemic with management and leadership capacity across the HSCP and the Council re-directed to the Covid-19 response which resulted in an under-achievement of savings. This was initially incorporated within LMP returns to SG for funding to support this area, however as the year progressed the significant downturn in care home admissions during the year resulted in the financial gap being closed in its entirety for 2020/21. The impact of Covid-19 facilitated not only a balanced budget position for the HSCP but resulted in an overall surplus on budget across all care group areas with the exception of Children’s Services who incurred a small overspend.

The partnership’s financial performance across care groups is represented below:



The main variances to budget for the HSCP during the year are set out below:

[Mental Health, Learning Disability, Addiction Services \(£1.5m under spend\).](#)

There was a loss of income in respect of daycare and transport charging due to service closures during Covid-19 both to other local authorities and to service users, this is reflected within the LMP for which compensating funding was received from the SG. Throughout the year there was

a continuing downturn in care packages within this care group, particularly in the latter stages of the year when payment for services resumed to that based on actual service delivery as opposed to payment on planned during the peak of the pandemic to ensure provider sustainability. A mechanism for ensuring ongoing sustainability was developed through the SG and COSLA and implemented from December 2020 for which Covid-19 funding was available. There was also a downturn in the provision of taxis and transport to support individuals to access services, while these remained closed, and some positive payroll variations due to reduced staffing levels within supported Living provision for individuals with complex autism needs due to a void placement.

Community Health & Care Services – Older People / Physical Disability (underspend of £0.7m)

The surplus generated in this area related to a combination of slippage in recruitment on elderly mental health services and a significant downward trend in care home placements and care at home packages as a consequence of the impact of the Covid-19 pandemic. Demographic increases of 5% had been built into budget assumptions for this care group area which saw a decline across a number of service areas including care homes which reduced in capacity by 15% from planned levels. There were some areas of pressure in relation to in house homecare costs related to redesign costs and demand pressures. The level of bad debt provision increased for this care group area related to care home residents (interim funding / Charging Orders) and recovery of overpayments related to direct payments following an audit deemed non recoverable.

Children & Criminal Justice Services (£0.2m overspend)

Initial payroll pressures anticipated from challenging turnover savings did not materialise as expected as a result of continued vacancies across this service area, however there continues to be pressures from a number of additional residential and fostering placements and increasing numbers of kinship payments since agreeing the budget in March 2020. In addition the impact of delays in attaining budget savings related to the 'House Project', payments to voluntary sector organisations and the saving related to the Canal project have had a negative impact on the budget position.

Prescribing (underspend of £0.3m)

The under spend on prescribing relates to the positive impact of tariff swap projections since setting the budget in March 2020. Previous pressures as a result of the short supply of Sertraline have levelled off and there continues to be a downward trend in volumes of prescribing which have offset the repayment of monies from the SG to support prescribing pressures from 2019/20 of £344k in the expectation that a surge in March related to Covid-19 would be followed by a downward trend on volumes during April - November 2020. The saving identified in relation to prescribing at the time of setting the budget has also been achieved within this area.

Business Support (underspend of £0.4m)

This relates to accommodation costs for Lennoxton hub not materialising as expected and continuing staff savings within planning and commissioning support.

Housing Aids and Adaptations and Care of Gardens (underspend of £0.6m)

There are a number of other budgets delegated to the HSCP related to private sector housing grants, care of gardens and fleet provision. These services are delivered within the Council through the Place, Neighbourhood & Corporate Assets Directorate.

Partnership Reserves

As at the 1st April 2020, the HSCP had no general reserves balances, the surplus generated during 2020/21 will allow the HSCP to create a general reserve. This will provide the HSCP with financial sustainability into future years and an ability to manage in year unplanned events and afford a contingency to manage budget pressures without the need to resort to additional partner contributions as a means of delivering a balanced budget.

The approval of the budget 2021/22 provided for the use of an element of general reserve to achieve a balanced budget through the creation of a transformation reserve for 2021/22 to underwrite the identification of future recurring transformation activity. In addition specific reserves were created in relation to prescribing, to manage the risks on this budget during the year 2021/22 and also for psychological therapies to improve waiting times performance. Further to these surpluses on specialist children's services and monies to support a garden project at the Woodlands Centre have also been earmarked to meet specific cost commitments in 2021/22. This provides a general reserve balance of £1.9m.

A Reserves policy was approved by the IJB on the 11th August 2016. This provides for a prudent reserve of 2% of net expenditure which equates to approximately £3.3m for the partnership. The level of general reserves falls short of this prudent level but represents a much improved position on previous year balances.

The HSCP has also increased the level of earmarked reserves to £10.9m which are available to deliver on specific strategic priorities and largely relate to funding from the Scottish Government allocated late in the financial year to support Covid-19 related activity, recognising that this would continue into the next financial year. The most significant element relates to Covid-19 funding which account for £6.5m of ear marked reserves. This includes a balance of monies to support Covid-19 expenditure reported through LMP returns during 2020/21 (£3.3m), Further Integration Authority Support (£1.95m), Adult Social Care Winter Plan (£0.9m) and Community Living Change Funding (£0.35m). Funding attributed to the latter three areas were announced on the 5th February 2021 and have therefore been carried forward in their entirety. There is an expectation that this will be available to support ongoing expenditure related to Covid-19 and the recovery of services during 2021/22 with any additional funding to be represented through a process of ongoing returns to SG.

A breakdown of the HSCP earmarked reserves is set out below:

	£m
HSCP Transformation	1.100
Review Team	0.170
SG - Children's MH & Wellbeing Programme	0.226
SG - Self Directed Support	0.077
SG - Integrated Care / Delayed Discharge Funding	0.282
Oral Health Funding	0.403
SG - GP Out of Hours	0.039
SG - Primary Care Improvement	0.878
SG – Action 15 Mental Health	0.572
SG – Alcohol & Drugs Partnership	0.112
GP Premises	0.118
PC Support	0.027
Prescribing	0.185
SG - Covid	6.469
Psychological Therapies	0.060
SG - District Nursing	0.031
SG - Chief Nurse	0.051
SG - Health & Wellbeing	0.055
Other Ear Marked	0.054
TOTAL	<u>10.909</u>

The total level of partnership reserves is now £12.8m as set out in the table on page 48.

Financial Planning

In setting the budget for 2021/22, the partnership had a funding gap of £1.8m following an analysis of cost pressures set against the funding available to support health and social care expenditure in East Dunbartonshire, this is set out in the table below:

	Delegated SW Functions (£m)	Delegated NHS Functions (£m)	Total HSCP (£m)
Recurring Budget 2020/21 (excl. Set aside)	56.750	83.912	140.662
Financial Pressures - 21/22	0.874	1.044	1.918
Recurring Financial Gap 20/21	2.249		2.249
2021/22 Budget Requirement	59.873	84.956	144.829
2021/22 Financial Settlement	58.401	84.678	143.079
Financial Challenge 21/22	1.472	0.278	1.750
Budget Savings 20/21 - F/Y Impact	(0.650)	0.000	(0.650)
Transformation / Application of General Reserves	(0.822)	(0.252)	(1.074)
Savings Plan 21/22	0.000	(0.026)	(0.026)
Residual Financial Gap 21/22	0.000	(0.000)	(0.000)

Savings plans of £0.7m were identified to mitigate the financial pressures which left a remaining gap of £1.1m to be funded through the creation of a transformation reserve to under-write the identification and development of a future programme of transformation activity during 2021/22 which will deliver recurring savings into future financial years. This represents a pragmatic approach in recognition that the work to identify and deliver transformation activity has been significantly hindered by the continuing response to the Covid-19 pandemic and will continue to

be so during the early part of 2021/22 and thereafter a focus on the recovery and remobilisation of services.

The HSCP has a Medium Term Financial Strategy for the period 2022 – 2027 which outlines the financial outlook over the next 5 years and provides a framework which will support the HSCP to remain financially sustainable. It forms an integral part of the HSCP's Strategic Plan, highlighting how the HSCP medium term financial planning principles will support the delivery of the HSCP's strategic priorities. The Strategic Plan is currently under review, with an interim plan in place to cover the period to 2022.

There are a number of key opportunities and challenges for the HSCP at a national and local level. The most significant opportunity being the Review of Adult Social Care, elements of which have now been reflected in the new programme for government, and will see significant investment across a range of areas including the development of a National Care Services on an equal footing to the National Health Service, expansion of support for lower-level needs and preventive community support, increasing support to unpaid carers and sums paid for free personal care.

The HSCP has particular demographic challenges as set out previously on page 7.

The onset of a pandemic (Covid-19) and the impact of this on the delivery of health and social care services has had significant implications in the immediate / short term and this is expected to continue in the medium term as services recover and potential longer term impacts emerge which are yet to be fully assessed.

The Financial Challenge

The medium term financial outlook for the HSCP provides a number of cost pressures with levels of funding not matching the full extent of these pressures requiring a landscape of identifying cost savings through a programme of transformation and service redesign. The HSCP is planning for a range of scenarios ranging from best to poor outcomes in terms of assumptions around cost increases and future funding settlements. This will require the identification of £14.1m to £27.8m of savings with the most likely scenario being a financial gap of £18.6m over the next five years. This will extend to £44.6m over the next 10 years, however this becomes a more uncertain picture as the future environment within which HSCPs operate can vary greatly over a longer period of time.

Based on the projected income and expenditure figures the HSCP will require to achieve savings between £3.1m and £4.2m each year from 2022/23 onwards. The aim of the medium term financial strategy is to set out how the HSCP would take action to address this financial challenge across the key areas detailed below:

Key areas identified to close the financial gap



Delivering Services Differently through Transformation and Service Redesign

- Development of a programme for Transformation and service redesign which focuses on identifying and implementing opportunities to redesign services using alternative models of care in line with the ambitions of the HSCP Strategic Plan.



Efficiency Savings

- Implementing a range of initiatives which will ensure services are delivered in the most efficient manner.



Strategic Commissioning

- Ensuring that the services purchased from the external market reflect the needs of the local population, deliver good quality support and align to the strategic priorities of the HSCP.



Shifting the Balance of Care

- Progressing work around the un-scheduled care commissioning plan to address a shift in the balance of care away from hospital based services to services delivered within the community.



Prevention and Early Intervention

- Through the promotion of good health and wellbeing, self-management of long term conditions and intervening at an early stage to prevent escalation to more formal care settings.



Demand Management

- Implementing a programme focussed on managing demand and eligibility for services which enable demographic pressures to be delivered without increasing capacity. This is an area of focus through the Review of Adult Social Care.

Ms J Forbes

28th October 2021

IJB Chair

Mrs C Sinclair

28th October 2021

Interim Chief Officer

Ms J Campbell

28th October 2021

Chief Finance & Resources
Officer

STATEMENT OF RESPONSIBILITIES

Responsibilities of the HSCP Board

The HSCP Board is required to:

- Make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the board has responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In this authority, that officer is the Chief Finance & Resources Officer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014 as modified by the Coronavirus (Scotland) Act 2020), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).
- Approve the Annual Accounts.

I confirm that these Annual Accounts were approved for signature at a meeting of the Performance, Audit & Risk Committee on the 28th October 2021.

Signed on behalf of the East Dunbartonshire HSCP Board.

Ms J Forbes

IJB Chair

28th October 2021

Responsibilities of the Chief Finance & Resources Officer

The Chief Finance & Resources Officer is responsible for the preparation of the HSCP Board's Annual Accounts in accordance with proper practices as required by legislation and as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code).

In preparing the Annual Accounts, the Chief Finance & Resources Officer has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent
- complied with legislation
- complied with the local authority Code (in so far as it is compatible with legislation)

The Chief Finance & Resources Officer has also:

- kept proper accounting records which were up to date
- taken reasonable steps for the prevention and detection of fraud and other irregularities

I certify that the financial statements give a true and fair view of the financial position of the East Dunbartonshire HSCP Board as at 31 March 2021 and the transactions for the year then ended.

Ms J Campbell
Chief Finance & Resources Officer

28th October 2021

REMUNERATION REPORT

Introduction

This Remuneration Report is provided in accordance with the Local Authority Accounts (Scotland) Regulations 2014. It discloses information relating to the remuneration and pension benefits of specified HSCP Board members and staff.

The information in the tables below is subject to external audit. The explanatory text in the Remuneration Report is reviewed by the external auditors to ensure it is consistent with the financial statements.

Remuneration: HSCP BOARD Chair and Vice Chair

The voting members of the HSCP Board are appointed through nomination by EDC and NHS GG&C in equal numbers being three nominations from each partner agency. Nomination of the HSCP Board Chair and Vice Chair post holders alternates between a Councillor and a Health Board Non-Executive Director.

The remuneration of Senior Councillors is regulated by the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007. A Senior Councillor is a Councillor who holds a significant position of responsibility in the Council's political management structure, such as the Chair or Vice Chair of a committee, sub-committee or board (such as the HSCP Board).

The remuneration of Non-Executive Directors is regulated by the Remuneration Sub-committee which is a sub-committee of the Staff Governance Committee within the NHS Board. Its main role is to ensure the application and implementation of fair and equitable systems for pay and for performance management on behalf of the Board as determined by Scottish Ministers and the Scottish Government Health and Social Care Directorates.

The HSCP Board does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the HSCP Board. The HSCP Board does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. There were no taxable expenses paid by the HSCP Board to the Chair and Vice Chair.

The HSCP Board does not have responsibilities, either in the current year or in future years, for funding any pension entitlements of voting HSCP Board members. Therefore no pension rights disclosures are provided for the Chair or Vice Chair.

Remuneration: Officers of the HSCP Board

The HSCP Board does not directly employ any staff in its own right; however specific post-holding officers are non-voting members of the Board. All staff working within the partnership are employed through either NHS GG&C or EDC and remuneration for

senior staff is reported through those bodies. This report contains information on the HSCP Board Chief Officer and the Chief Finance & Resources Officer’s remuneration together with details of any taxable expenses relating to HSCP Board voting members claimed in the year.

Chief Officer

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 a Chief Officer for the HSCP Board has to be appointed and the employing partner has to formally second the officer to the HSCP Board. The employment contract for the Chief Officer will adhere to the legislative and regulatory framework of the employing partner organisation. The remuneration terms of the Chief Officer’s employment are approved by the HSCP Board. The Interim Chief Officer, Mrs Sinclair was appointed from the 6th January 2020. Mrs Sinclair is employed by East Dunbartonshire Council and seconded to the HSCP Board.

Other Officers

No other staff are appointed by the HSCP Board under a similar legal regime. Other non-voting board members who meet the criteria for disclosure are included in the disclosures below. The HSCP Board Chief Finance & Resources Officer is employed by NHS GG&C.

The Council and Health Board share the costs of all senior officer remunerations.

Total 2019/20 £	Senior Employees	Salary, Fees & Allowances £	Compensation for Loss of Office £	Total 2020/21 £
23,590	C Sinclair Interim Chief Officer 6 th January 2020 to present	104,448	0	104,448
77,938	S Manion Chief Officer 12 th December 2016 to 5 th January 2020	0	0	0
79,412	J. Campbell Chief Finance & Resources Officer 9 th May 2016 to present	87,036	0	87,036
180,940	Total	191,484	0	191,484

Pay band information is not separately provided as all staff pay information has been disclosed in the information above.

In respect of officers’ pension benefits the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis there is no pensions liability reflected on the HSCP Board balance sheet for the Chief Officer or any other officers.

The HSCP Board however has responsibility for funding the employer contributions for the current year in respect of the officer time spent on fulfilling the responsibilities of their role on the HSCP Board. The following table shows the HSCP Board’s funding during the year to support officers’ pension benefits. The table also shows the total value of accrued pension benefits which may include benefits earned in other employment positions and from each officer’s own contributions.

Senior Employee	In Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31/03/20	For Year to 31/03/21		Difference from 31/03/20	As at 31/03/21
	£	£		£000	£000
C Sinclair	5,000	20,000	Pension	0 – 5	5 – 10
Interim Chief Officer 6 th January 2020 to present			Lump sum	0	0
S. Manion	16,000	0	Pension	20 – 25	0
Chief Officer December 2016 to 5 th January 2020			Lump sum	60 – 65	0
J. Campbell	17,000	18,000	Pension	5 – 10	5 – 10
Chief Finance & Resources Officer 9 th May 2016 to present			Lump sum	0	0
Total	38,000	38,000	Pension	25 – 40	10 – 20
			Lump Sum	60 – 65	0

The Interim Chief Officer and the Chief Finance & Resources Officer detailed above are members of the Local Government Superannuation Scheme and the NHS Superannuation Scheme (Scotland) respectively. The pension figures shown relate to the benefits that the person has accrued as a consequence of their current appointment and role within the HSCP Board and in the course of employment across the respective public sector bodies. The contractual liability for employer’s pension contribution rests with NHS GG&C and East Dunbartonshire Council respectively. On this basis there is no pension liability reflected on the HSCP Board balance sheet. There was no exit packages payable during either financial year.

Ms J Forbes

IJB Chair

28th October 2021

Mrs C Sinclair

Interim Chief Officer

28th October 2021

ANNUAL GOVERNANCE STATEMENT

Scope of Responsibility

The HSCP Board is responsible for ensuring that its business is conducted in accordance with the law and appropriate standards, that public money and assets are safeguarded and that arrangements are made to secure best value in their use.

In discharging this responsibility, the Chief Officer has put in place arrangements for governance, which includes the system of internal control. The system is intended to manage risk to support the achievement of the HSCP Board's policies, aims and objectives. Reliance is placed on the NHS GG&C and EDC systems of internal control that support compliance with both organisations' policies and promotes achievement of each organisation's aims and objectives, as well as those of the HSCP Board.

The system of internal control is designed to manage risk to a reasonable level, but cannot eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable but not absolute assurance of effectiveness.

Impact of Coronavirus (Covid-19) pandemic on governance arrangements

Impact on service delivery

As a result of the pandemic, presenting need, demand, service activity, performance and impact have been significantly affected. Throughout the year, operational teams have worked very hard to ensure that the people we support continue to have their eligible needs met, with provision being made in ways that are safe and person-centred.

Governance Implications

In the initial months of the pandemic, from March 2020, the HSCP Board adopted temporary arrangements, and authority was delegated to the Chief Officer and the Chief Finance & Resources Officer; such provisions are normally actioned during the annual summer recess. This delegation is set out in the Scheme of Delegation to Officers and was subject to reporting to the HSCP Board at the first available opportunity. This power was exercised in consultation with the Chairperson or Vice-Chairperson, as appropriate. In addition, the Chief Officer sought legal and financial advice prior to making significant decisions and liaised throughout with the Chief Executives of both the Council and the Health Board. These temporary arrangements were required to deliver new and existing high priority services in challenging and unprecedented times. Virtual meetings of the HSCP Board meetings and those of the Performance, Audit & Risk Committee commenced in June 2020 and have continued since then.

The Civil Contingencies Act 2004 requires both Local Authorities and NHS Bodies to prepare for adverse events and incidents as Category One Responders. The Chief Officer and the HSCP Senior Management Team, through their roles as senior operational leaders within EDC and NHSGGC formally contributed to the pandemic response and recovery plans by being key participants in Covid-19/Business Continuity response, tactical and strategic resilience groups. The Health and Sport

Committee recognised the contribution made by HSCPs and questioned why Integrated Joint Boards (IJBs), responsible for the strategic delivery of health and social care services since 2015, did not have the same legal status as Local Authorities and Health Boards. After a period of Scottish Government the Civil Contingencies Act 2004 has been amended to include IJBs as Category One Responders, effective from the 16 March 2021.

Financial Pressure & Funding Consequences

Significant pressures have been evident as a result of Covid-19 related costs and the impact of this on the delivery of savings and transformation during 2020/21. The Scottish Government have confirmed and provided full funding to support these costs which provides an overall under spend on budget related primarily, to a significant downturn in care home and care at home placements. This will enable the HSCP to create a contingency reserve as we move into 2021/22 to support ongoing financial sustainability. In order to maintain this position a fundamental change in the way health and social care services are delivered within East Dunbartonshire will be required in order to meet the financial challenges and deliver within the finances available to the partnership on a recurring basis.

Assessment of the longer-term disruption and consequences arising from the coronavirus pandemic

The pandemic has had profound health, social, and economic impacts of unprecedented scale, with permanent implications for our society. It has accelerated a change in public services and magnified a number of risks. The HSCP has business continuity plans in place to guide the continued delivery of essential services. Covid-19 Recovery and Transition Plans are also in place which inform the process of guiding service recovery through and out of the pandemic. These plans set out the approach the partnership will take to critical response and transitional post emergency phases of the pandemic. During ongoing response planning the HSCP will be working across service areas in collaboration with partner organisations, service users and the wider community to maintain and re-establish service provision to meet the needs of our residents. This will take account of changing demand patterns and the extent to which these persist in the medium term, for example the mix between care home and care at home demand.

The Governance Framework and Internal Control System

The system of internal control is based on a framework designed to identify and prioritise the risks to the achievement of the Partnership's key outcomes, aims and objectives and comprises the structures, processes, cultures and values through which the partnership is directed and controlled.

The system of internal control includes an ongoing process, designed to identify and prioritise those risks that may affect the ability of the Partnership to achieve its aims and objectives. In doing so, it evaluates the likelihood and impact of those risks and seeks to manage them efficiently, effectively and economically.

Governance arrangements have been in place throughout the year and up to the date of approval of the statement of accounts. However, see further detail provided above on the impact of the Covid-19 pandemic on these arrangements.

Key features of the governance framework in 2020/21 are:

- The HSCP Board comprises six voting members – three non-executive Directors of NHS GG&C and three local Councillors from EDC. The Board is charged with responsibility for the planning of Integrated Services through directing EDC and the NHS GG&C to deliver on the strategic priorities set out in the Strategic Plan. In order to discharge their responsibilities effectively, board members are supported with a development programme. This programme aims to provide opportunities to explore individual member and Board collective responsibilities and values that facilitate decision making, develop understanding of service provision within the HSCP and engage with staff delivering these services and specific sessions on the conduct of the business of the HSCP Board.
- HSCP Boards are ‘devolved public bodies’ for the purposes of the Ethical Standards in Public Life (Scotland) Act 2000, which requires them to produce a code of conduct for members. The members of the HSCP Board have adopted and signed up to the Code of Conduct for Members of Devolved Public Bodies and have committed to comply with the rules and regularly review their personal circumstances on an annual basis.
- The HSCP Board has produced and adopted a Scheme of Administration that defines the powers, relationships and organisational aspects for the HSCP Board. This includes the Integration Scheme, Standing Orders for meetings, Terms of reference and membership of HSCP Board committees, the Scheme of Delegation to Officers and the Financial Regulations.
- The Strategic Plan for 2018-2021 outlines eight key priorities to be delivered over the three year period and describes for each priority what success will look like and the outcome measures to be used to monitor delivery. It sets out the identified strategic priorities for the HSCP and links the HSCP’s priorities to National Health and Wellbeing Outcomes. An established Strategic Planning Group (SPG), comprising legislatively determined membership, oversees the delivery of the Strategic Plan. This is supported by a range of planning groups to take forward particular priorities which reports through the SPG and to the HSCP Board. At the HSCP Board meeting on 17 September 2020 it was agreed that the Strategic Priorities in the existing plan would be continued for one year to March 2022 with the same success measures, with the addition of Covid-19 critical response, transition and service remobilisation. 2021/22 will see the preparation of a Strategic Needs Assessment and programme of community consultation to support preparation of a new substantive Strategic Plan, to take effect from 1 April 2022.
- Financial regulations have been developed for the HSCP in accordance with the Integrated Resources Advisory Group (IRAG) guidance and in consultation with EDC and NHS GG&C. They set out the respective responsibilities of the Chief Officer and the Chief Finance & Resources Officer in the financial management of the monies delegated to the partnership.

- The Risk Management Policy sets out the process and responsibilities for managing risk in the HSCP. The Corporate Risk Register was revised and approved in January 2021 and is reviewed by the Senior Management Team at least twice a year. In light of the Covid-19 pandemic, a specific risk register has been compiled for the risks associated with this event.
- Performance Reporting – Regular performance reports are presented to the HSCP Board to monitor progress on an agreed suite of measures and targets against the priorities set out in the strategic plan. This includes the provision of exception reports for targets not being achieved identifying corrective action and steps to be taken to address performance not on target. This scrutiny is supplemented through the Performance, Audit and Risk Committee. A performance management framework has been developed and implemented across the HSCP to ensure accountability for performance at all levels in the organisation. This includes regular presentations on team / service performance to the Senior Management team at a more detailed level and informs higher level performance reporting to the partner agency Chief Executives as part of regular organisation performance reviews (OPRs) and ultimately to the HSCP Board.
- The Performance, Audit & Risk Committee advises the Partnership Board and its Chief Finance & Resources Officer on the effectiveness of the overall internal control environment.
- Clinical and Care Governance arrangements have been developed and led locally by the Clinical Director for the HSCP and through the involvement of the Chief Social Work Officer for EDC.
- Information Governance – the Public Records (Scotland) Act 2011 (Section 1 (1)) requires the HSCP Board to prepare a Records Management Plan setting out the proper arrangements for the authority's public records. The HSCP Board updated and approved this in March 2021, prior to submission to the Keeper of the Records of Scotland. In addition, under the Freedom of Information (Scotland) Act, the HSCP Board is required to develop a Freedom of Information Publication Scheme – this was published in March 2017.
- The HSCP Board is a formal full partner of the East Dunbartonshire Community Planning Partnership Board (CPPB) and provides regular relevant updates to the CPPB on the work of the HSCP.

Roles and Responsibilities of the Performance, Audit and Risk Committee and Chief Internal Auditor

Board members and officers of the HSCP Board are committed to the concept of sound internal control and the effective delivery of HSCP Board services. The HSCP Board's Performance, Audit & Risk Committee operates in accordance with CIPFA's Audit Committee Principles in Local Authorities in Scotland and Audit Committees: Practical Guidance for Local Authorities.

The Performance, Audit & Risk Committee performs a scrutiny role in relation to the application of CIPFA's Public Sector Internal Audit Standards 2017 (PSIAS) and regularly monitors the performance of the Partnership's internal audit service. The appointed Chief Internal Auditor has responsibility to perform independent reviews and to report to the Performance, Audit & Risk Committee annually, to provide assurance on the adequacy and effectiveness of conformance with PSIAS.

The internal audit service undertakes an annual programme of work, approved by the Performance, Audit and Risk Committee, based on a strategic risk assessment. The appointed Chief Internal Auditor provides an independent opinion on the adequacy and effectiveness of internal control. East Dunbartonshire Council's Audit & Risk Manager is the Chief Internal Auditor for the Partnership. In this role, the assurance is based on the available information including HSCP audits, EDC internal audit reports relating to the Partnership and summary reports on NHS GG&C internal audits that relate to the partnership. Whilst as a result of the Covid-19 pandemic the focus of internal audit work in 2020/21 has differed to that originally envisioned, internal audit have continued to take a risk based approach in completing the internal audit plan. There have been no impairments or restrictions of scope during the course of the year.

Based on Internal Audit work completed in 2020/21 in accordance with Public Sector Internal Audit Standards (PSIAS), the Chief Internal Auditor has concluded that the HSCP's internal control procedures were generally found to operate as intended, with reasonable assurance being provided on the integrity of controls. A number of additional recommendations have been made by the internal audit team in 2020/21 in order to improve controls further, and action plans developed with management to address the risks identified. The Chief Internal Auditor has conducted a review of all HSCP and EDC Internal Audit reports issued in the financial year, together with summary reports on NHS GG&C Internal Audit work and Certificates of Assurance from the EDC and partnership Senior Management Team. Although no system of internal control can provide absolute assurance, nor can Internal Audit give that assurance, based on the audit work undertaken during the reporting period, the Chief Internal Auditor is able to conclude that a reasonable level of assurance can be given that the system of internal control is operating effectively within the organisation.

Update on Previous Governance Issues

The 2019/20 Annual Governance Statement set out a number of Improvement Actions to enhance the governance arrangements within the partnership or which the partnership relies on to support effective internal controls. These are updated below:

- An area identified for improvement was the process for purchasing emergency or short notice commissioned care. The processes for ensuring this, and other existing commissioning, has proper contractual under-pinning was identified as requiring strengthening. In support of these improvements, an internal audit review of two specific arrangements was completed in 2020/21 and five recommendations made for improvement. Three of the five risks raised have been fully addressed through revising the governance arrangements around Directions and HSCP Board papers and so these actions are deemed complete. The final two actions relating to Monitoring of Care at Home Capacity and Off Contract Spend Procedures are in progress. Improvements will be taken forward through the Senior Management Team and in collaboration with

EDC, to ensure controls are improved and proper governance arrangements are operating correctly.

- EDC Internal Audit Reports – EDC Internal Audit have performed a follow up review which confirmed that a high risk prior year issue remained outstanding relating to contractual arrangements for Social Work Contract Monitoring. Revised timescales have been agreed with relevant officers and these will be progressed in 2021/22.
- External Reports – it was stated in last year’s governance statement that the HSCP would take cognisance of external reports and develop action plans that seek to improve governance arrangements in line with best practice. In line with recommendations from Audit Scotland for longer term financial planning the HSCP has developed a five year medium term financial strategy which was approved by the HSCP Board in June 2021.

Review of Effectiveness

East Dunbartonshire HSCP Board has responsibility for reviewing the effectiveness of the governance and risk management arrangements including the system of internal control. This review is informed by the work of the Chief Officer and the Senior Management Team who have responsibility for the development and maintenance of the governance environment, the Annual Governance Report, the work of internal audit functions for the respective partner organisations and by comments made by external auditors and other review agencies and inspectorates.

The partnership has put in place appropriate management and reporting arrangements to enable it to be satisfied that its approach to corporate governance and risk management is both appropriate and effective in practice.

A range of internal audit assignments has been completed that reviewed the operation of internal controls of relevance to the HSCP Board. These were generally found to operate as intended, with reasonable assurance provided on the integrity of controls. A number of recommendations have been made for areas for further improvement and action plans developed to address the risks identified. Senior Officers have provided assurances that the issues raised by Internal Audit have been or will be addressed. Auditors will conduct testing following completion of the actions, as part of the 2021/22 audit programme.

There has been specific work undertaken by each partner’s audit functions. The HSCP’s Chief Internal Auditor has considered the conclusions on the areas reviewed by NHS GG&C internal auditors in 2020/21. The key area for improvement identified by NHS GG&C internal auditors relates to Records Management, which was assessed as requiring Substantial Improvement. It has been confirmed by the NHS GG&C that the issues raised are not directly relevant to the HSCP.

The HSCP Board has various meetings, which have received a wide range of reports to enable effective scrutiny of the partnership’s performance and risk management updates including regular Chief Officer Updates, financial reports, performance reports, risk registers and service development reports, which contribute to the delivery of the Strategic Plan.

Governance Improvement Plans

The following areas of improvement have been identified for 2021/22, which will seek to enhance governance arrangements within the partnership:

- External Reports – the HSCP will take cognisance of external reports and develop action plans that seek to improve governance arrangements in line with best practice.
- Internal Audit Reports – Further to the completion of the internal audit work for 2020/21, and following up on previously raised internal audit actions, the main area that the Internal Audit Team highlighted as requiring further improvement was the contractual under-pinning of social work commissioning. Progress is being made towards mitigating this risk with the development of reporting on Social Care un-commissioned spend and through the Scotland Excel framework. There have been a number of areas subject to scrutiny through internal audits which are relevant to the HSCP in the year including a review of the HSCP Provider Claims, Contract Awarding, and Financial Planning. Action plans have been agreed with management and any outstanding audit actions will continue to be monitored for compliance.

Assurance

The system of governance (including the system of internal control) operating in 2020/21 provides reasonable assurance that transactions are authorised and properly recorded; that material errors or irregularities are either prevented or detected within a timely period; and that significant risks to the achievement of the strategic priorities and outcomes have been mitigated.

Certification

It is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the East Dunbartonshire HSCP Board's systems of governance.

Ms J Forbes

28th October 2021

IJB Chair

Mrs C Sinclair

28th October 2021

Interim Chief Officer

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

This statement shows the cost of providing services for the year according to accepted accounting practices.

Care Group	2019/20			2020/21		
	Gross Expenditure £000	Gross Income £000	Net Expenditure £000	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
	3,633	(591)	3,042 Strategic / Resources	2,625	(57)	2,568
	1,301	(16)	1,285 Addictions	1,369	0	1,369
	40,681	(1,272)	39,409 Older People	39,268	(624)	38,644
	20,133	(553)	19,580 Learning Disability	19,803	(470)	19,333
	4,687	(620)	4,067 Physical Disability	4,595	285	4,880
	5,652	(497)	5,155 Mental Health	5,882	(504)	5,378
	14,356	(79)	14,277 Children & Families	14,938	(676)	14,262
	1,372	(1,161)	211 Criminal Justice	1,452	(1,290)	162
	817	0	817 Other - Non Social Work	741	0	741
	10,916	(1,081)	9,835 Oral Health	10,921	(1,101)	9,820
	29,049	(1,371)	27,678 Family Health Services	29,976	(154)	29,822
	19,484	0	19,484 Prescribing	19,178	0	19,178
	0	0	0 Covid	7,215	0	7,215
	32,247	0	32,247 Set Aside for Delegated Services to Acute Services	36,975	0	36,975
	270	0	270 HSCP Board Operational Costs	282	0	282
	184,598	(7,241)	177,357 Cost of Services Managed By East Dunbartonshire HSCP	195,220	(4,591)	190,629
		(176,267)	(176,267) Taxation & Non Specific grant Income		(202,669)	(202,669)
	184,598	(183,508)	1,090 (Surplus) or deficit on Provision of Services	195,220	(207,260)	(12,040)
			1,090 Total Comprehensive Income and Expenditure			(12,040)

Movement in Reserves Statement

This statement shows the movement in the year on the HSCP Board's reserves. The movements which arise due to statutory adjustments which affect the General Fund balance are separately identified from the movements due to accounting practices.

Movements in Reserves During 2020/21	Contingency Reserve (non-earmarked)	Ear-Marked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance at 31 March 2020	0	(804)	(804)
Total Comprehensive Income and Expenditure (Increase) / Decrease 2020/21	(1,935)	(10,105)	(12,040)
Closing Balance at 31 March 2021	(1,935)	(10,909)	(12,844)

Movements in Reserves During 2019/20	Contingency Reserve (non-earmarked)	Ear-Marked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance at 31 March 2019	(41)	(1,853)	(1,894)
Total Comprehensive Income and Expenditure (Increase) / Decrease 2019/20	41	1,049	1,090
Closing Balance at 31 March 2020	0	(804)	(804)

BALANCE SHEET

The Balance Sheet shows the value as at the 31st March 2021 of the HSCP Board's assets and liabilities. The net assets of the HSCP Board (assets less liabilities) are matched by the reserves held by the HSCP Board.

31 March 2020 £000		Notes	31 March 2021 £000
804	Short term Debtors	9	12,844
Current Assets			
804	Net Assets		12,844
0	Usable Reserve: Contingency	10	(1,935)
(804)	Unusable Reserve: Earmarked	10	(10,909)
(804)	Total Reserves		(12,844)

The unaudited accounts were issued on 28th June 2021 and the audited accounts were authorised for issue on 28th October 2021.

Ms J Campbell
Chief Finance & Resources Officer

28th October 2021

NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies

General Principles

The Financial Statements summarises the authority's transactions for the 2020/21 financial year and its position at the year-end of 31 March 2021.

The HSCP Board was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973.

The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

The accounts are prepared on a going concern basis, which assumes that the HSCP Board will continue in operational existence for the foreseeable future. The historical cost convention has been adopted.

Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when settlement in cash occurs. In particular:

- Expenditure is recognised when goods or services are received and their benefits are used by the HSCP Board.
- Income is recognised when the HSCP Board has a right to the income, for instance by meeting any terms and conditions required to earn the income, and receipt of the income is probable.
- Where income and expenditure have been recognised but settlement in cash has not taken place, a debtor or creditor is recorded in the Balance Sheet.
- Where debts may not be received, the balance of debtors is written down.

Funding

The HSCP Board is primarily funded through contributions from the statutory funding partners, East Dunbartonshire Council and NHS Greater Glasgow & Clyde. Expenditure is incurred as the HSCP Board commissions specified health and social care services from the funding partners for the benefit of service recipients in East Dunbartonshire.

Cash and Cash Equivalents

The HSCP Board does not operate a bank account or hold cash. Transactions are settled on behalf of the HSCP Board by the funding partners. Consequently the HSCP Board does not present a 'Cash and Cash Equivalent' figure on the balance sheet.

The funding balance due to or from each funding partner, as at 31 March, is represented as a debtor or creditor on the HSCP Board's Balance Sheet.

Employee Benefits

The HSCP Board does not directly employ staff. Staff are formally employed by the funding partners who retain the liability for pension benefits payable in the future. The HSCP Board therefore does not present a Pensions Liability on its Balance Sheet.

The HSCP Board has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partner are treated as employee costs. Where material the Chief Officer's absence entitlement as at 31 March is accrued, for example in relation to annual leave earned but not yet taken.

Charges from funding partners for other staff are treated as administration costs.

Provisions, Contingent Liabilities and Contingent Assets

Provisions are liabilities of uncertain timing or amount. A provision is recognised as a liability on the balance sheet when there is an obligation as at 31 March due to a past event; settlement of the obligation is probable; and a reliable estimate of the amount can be made. Recognition of a provision will result in expenditure being charged to the Comprehensive Income and Expenditure Statement and will normally be a charge to the General Fund.

A contingent liability is a possible liability arising from events on or before 31 March, whose existence will only be confirmed by later events. A provision that cannot be reasonably estimated, or where settlement is not probable, is treated as a contingent liability. A contingent liability is not recognised in the HSCP Board's Balance Sheet, but is disclosed in a note where it is material.

A contingent asset is a possible asset arising from events on or before 31 March, whose existence will only be confirmed by later events. A contingent asset is not recognised in the HSCP Board's Balance Sheet, but is disclosed in a note only if it is probable to arise and can be reliably measured.

Reserves

The HSCP Board's reserves are classified as either Usable or Usable Ear-marked Reserves.

The balance of the General Fund as at 31 March 2021 shows the extent of resources which the HSCP Board can use in later years to support service provision and complies with the Reserves Strategy for the partnership.

The ear marked reserve shows the extent of resource available to support Covid-19 recovery and service re-design in achievement of the priorities set out in the Strategic Plan including funding which have been allocated for specific purposes but not spent in year.

Indemnity Insurance

The HSCP Board has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. The NHS GG&C and EDC have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide.

Unlike NHS Boards, the HSCP Board does not have any ‘shared risk’ exposure from participation in CNORIS. The HSCP Board participation in the CNORIS scheme is therefore analogous to normal insurance arrangements.

Known claims are assessed as to the value and probability of settlement. Where it is material the overall expected value of known claims taking probability of settlement into consideration is provided for in the HSCP was £0k, the balance will be payable in Board’s Balance Sheet.

The likelihood of receipt of an insurance settlement to cover any claims is separately assessed and, where material, presented as either a debtor or disclosed as a contingent asset.

2. Prior Year Restatement

When items of income and expenditure are material, their nature and amount is disclosed separately, either on the face of the CIES or in the notes to the Accounts, depending on how significant the items are to the understanding of the HSCP’s financial performance.

Prior period adjustments may arise as a result of a change in accounting policy, a change in accounting treatment or to correct a material error. Changes are made by adjusting the opening balances and comparative amounts for the prior period which then allows for a consistent year on year comparison.

There are no prior year restatements represented within these annual accounts.

3. Critical Judgements and Estimation Uncertainty

In applying the accounting policies set out above, the HSCP Board has had to make critical judgement relating to services hosted within East Dunbartonshire HSCP for other HSCPs within the NHS GG&C area. In preparing the 2020/21 financial statements the HSCP Board is considered to be acting as ‘principal’, and the full costs of hosted services are reflected within the financial statements.

In responding to Covid-19 the HSCP has been required to act as both principal and agent. An assessment of all Covid-19 expenditure has been undertaken and this assessment has concluded that the HSCP acted as agent in relation to the payments made to care providers to support staff shielding at the request of the Scottish

Government. In line with the Code, this expenditure has been excluded from the accounts.

The Scottish Government has issued guidance on accounting for Personal Protective Equipment (PPE) and testing kits provided through NHS National Services (NSS). In accordance with this guidance and based on the judgement that the HSCP is acting as an agent, the income and expenditure relating to PPE has been excluded from the HSCP Annual Accounts 2020/2021.

A range of COVID-19 related costs have been excluded from the HSCP's accounts in accordance with national accounting guidance:

- an additional £500 payment to staff employed by the independent sector as this will be treated as agency costs in East Dunbartonshire Council and therefore there is no impact for East Dunbartonshire HSCP

- costs associated with the provision of PPE and testing kits by NHS National Services Scotland to East Dunbartonshire for social care services. East Dunbartonshire Council is acting as principal and therefore East Dunbartonshire HSCP has not recognised the £0.98m expenditure and associated funding within the financial statements as they are acting as agents.

The Annual Accounts contain estimated figures that are based on assumptions made by East Dunbartonshire HSCP about the future or that which are otherwise uncertain. Estimates are made taking into account historical expenditure, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates made. In applying these estimations, the HSCP has no areas where actual results are expected to be materially different from the estimates used.

4. Events After the Reporting Period

The Annual Accounts were authorised for issue by the Chief Finance & Resources Officer on 28th October 2021. Events taking place after this date are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2021, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

5. Expenditure and Income Analysis by Nature

2019/20 £000		2020/21 £000
41,597	Employee Costs	45,183
603	Property Costs	344
5,487	Supplies and Services	5,053
54,647	Contractors	56,964
1,229	Transport and Plant	825
178	Administrative Costs	199
28,856	Family Health Service	30,217
19,484	Prescribing	19,178
32,247	Set Aside	36,975
270	HSCP Board Operational Costs	282
(7,241)	Income	(4,591)
177,357	Net Expenditure	190,629
(176,267)	Partners Funding Contributions and Non-Specific	(202,669)
1,090	(Surplus) or Deficit on the Provision of Services	(12,040)

6. HSCP Board Operational Costs

2019/20 £000		2020/21 £000
243	Staff Costs	255
27	Audit Fees	27
270	Total Operational Costs	282

External Audit Costs

The appointed Auditors to ED HSCP were Audit Scotland. Fees payable to Audit Scotland in respect of external audit service undertaken were in accordance with the Code of Audit Practice.

7. Support Services

Support services were not delegated to the HSCP Board through the Integration Scheme and are instead provided by the Health Board and Council free of charge as a 'service in kind'. The support services provided is mainly comprised of: financial management and accountancy support, human resources, legal, committee administration services, ICT, payroll, internal audit and the provision of the Chief Internal Auditor.

All support services provided to the HSCP Board were considered not material to these accounts.

8. Taxation and Non-Specific Grant Income

2019/20 £000	2020/21 £000
55,760	57,719
Funding Contribution from East Dunbartonshire Council	
120,507	144,950
Funding Contribution from NHS Greater Glasgow & Clyde	
176,267	202,669
Taxation and Non-specific Grant Income	

The funding contribution from the NHS GG&C shown above includes £36.98m in respect of 'set aside' resources relating to acute hospital and other resources. These are provided by NHS GG&C which retains responsibility for managing the costs of providing the services. The HSCP Board however has responsibility for the consumption of, and level of demand placed on, these resources.

The funding contributions from the partners shown above exclude any funding which is ring-fenced for the provision of specific services. Such ring-fenced funding is presented as income in the Cost of Services in the Comprehensive Income and Expenditure Statement.

9. Debtors

31 March 2020 £000		31 March 2021 £000
727	NHS Greater Glasgow & Clyde	7,519
77	East Dunbartonshire Council	5,325
<hr/>		
804	Debtors	12,844
<hr/>		

The short term debtor relates to the balance of earmarked reserves to support specific initiatives for which the Scottish Government made this funding available and is money held by the parent bodies as reserves available to the partnership. There is also an element related to general contingency reserves – the detail is set out in the note below.

10. Usable Reserve: General Fund

The HSCP Board holds a balance on the General Fund for two main purposes:

- To earmark, or build up, funds which are to be used for specific purposes in the future, such as known or predicted future expenditure needs. This supports strategic financial management.
- To provide a contingency fund to cushion the impact of unexpected events or emergencies. This is regarded as a key part of the HSCP Board's risk management framework.

The table below shows the movements on the General Fund balance, analysed between those elements earmarked for specific planned future expenditure, and the amount held as a general contingency.

Balance at 31 March 2019 £000	Transfers Out 2019/20 £000	Transfers In 2019/20 £000	Balance at 31 March 2020 £000	Transfers Out 2020/21 £000	Transfers In 2020/21 £000	Balance at 31 March 2021 £000
			0 HSCP Transformation	0	(1,100)	(1,100)
			0 Apropriate Adults	0	(4)	(4)
			0 Review Team	0	(170)	(170)
			0 Children's MH & Wellbeing Programme	0	(25)	(25)
			0 Children's MH & Emotional Wellbeing - Covid	0	(201)	(201)
(78)	1		(77) Scottish Govt. Funding - SDS	0	0	(77)
(523)	216		(307) SG - Integrated Care / Delayed Discharge	25	0	(282)
(200)	200		0 Oral Health Funding	0	(403)	(403)
0		(13)	(13) Infant Feeding	13	(13)	(13)
0		(15)	(15) CHW Henry Programme	15	(15)	(15)
(39)	39	(39)	(39) SG - GP Out of Hours	39	(39)	(39)
(632)	632	(78)	(78) SG - Primary Care Improvement	78	(878)	(878)
(121)	121	(108)	(108) SG – Action 15 Mental Health	108	(572)	(572)
(73)	73	(38)	(38) SG – Alcohol & Drugs Partnership	38	(112)	(112)
(11)	11	(11)	(11) SG – Technology Enabled Care	11	(11)	(11)
		(91)	(91) GP Premises	91	(118)	(118)
		(27)	(27) PC Support	27	(27)	(27)
(176)	176		0 Prescribing	0	(185)	(185)
			0 Covid	0	(6,469)	(6,469)
			0 Psychological Therapies	0	(60)	(60)
			0 District Nursing	0	(31)	(31)
			0 Chief Nurse	0	(51)	(51)
			0 Health & Wellbeing	0	(55)	(55)
			0 Specialist Children - SLT	0	(3)	(3)
			0 Woodland Garden Project	0	(7)	(7)
(1,853)	1,469	(420)	(804) Total Earmarked	445	(10,549)	(10,908)
(41)	1,300	(1,259)	0 Contingency	0	(1,935)	(1,935)
(1,894)	2,769	(1,679)	(804) General Fund	445	(12,484)	(12,843)

11. Related Party Transactions

The HSCP Board has related party relationships with the NHS GG&C and EDC. In particular the nature of the partnership means that the HSCP Board may influence, and be influenced by, its partners. The following transactions and balances included in the HSCP Board's accounts are presented to provide additional information on the relationships.

Transactions with NHS Greater Glasgow & Clyde

2019/20 £000		2020/21 £000
(120,507)	Funding Contributions received from the NHS Board	(144,950)
102,885	Expenditure on Services Provided by the NHS Board	111,271
122	Key Management Personnel: Non-Voting Board Members	127
(17,500)	Net Transactions with the NHS Board	(33,552)

Key Management Personnel: The non-voting Board members employed by the NHS Board and recharged to the HSCP Board include the Chief Officer and the Chief

Finance & Resources Officer. These costs are met in equal share by the NHS GG&C and East Dunbartonshire Council. The details of the remuneration for some specific post-holders are provided in the Remuneration Report.

Balances with NHS Greater Glasgow & Clyde

31 March 2020 £000		31 March 2021 £000
727	Debtor balances: Amounts due from the NHS Board	7,519
727	Net Balance with the NHS Board	7,519

Transactions with East Dunbartonshire Council

2019/20 £000		2020/21 £000
(55,760)	Funding Contributions received from the Council	(57,719)
74,202	Expenditure on Services Provided by the Council	79,076
121	Key Management Personnel: Non-Voting Board Members	128
27	Support Services	27
18,590	Net Transactions with the Council	21,512

Balances with East Dunbartonshire Council

31 March 2020 £000		31 March 2021 £000
77	Debtor balances: Amounts due from the Council	5,325
77	Net Balance with the Council	5,325

12. Contingent Assets & Liabilities

A contingent asset or liability arises where an event has taken place that gives the HSCP Board a possible obligation or benefit whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the HSCP Board. Contingent liabilities or assets also arise in circumstances where a provision would otherwise be made but, either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent assets and liabilities are not recognised in the Balance Sheet but disclosed in a note to the Accounts where they are deemed material.

The HSCP Board is not aware of any material contingent asset or liability as at the 31st March 2021.

13. VAT

The HSCP Board is not a taxable person and does not charge or recover VAT on its functions.

The VAT treatment of expenditure in the HSCP Board's accounts depends on which of the partner organisations is providing the service as these agencies are treated differently for VAT purposes.

The services provided to the HSCP Board by the Chief Officer are outside the scope of VAT as they are undertaken under a special legal regime.

Independent auditor’s report to the members of East Dunbartonshire Integration Joint Board and the Accounts Commission

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of East Dunbartonshire Integration Joint Board for the year ended 31 March 2021 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (the 2020/21 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2020/21 Code of the state of affairs of East Dunbartonshire Integration Joint Board as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2020/21 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor’s responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 10 April 2017. The period of total uninterrupted appointment is five years. I am independent of East Dunbartonshire Integration Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council’s Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to East Dunbartonshire Integration Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on East Dunbartonshire Integration Joint Board’s ability to continue to adopt the

going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

Risks of material misstatement

I report in a separate Annual Audit Report, available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Chief Finance & Resources Officer and Performance, Audit & Risk Committee for the financial statements

As explained more fully in the Statement of Responsibilities, the Chief Finance & Resource Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Chief Finance & Resources Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Finance & Resources Officer is responsible for assessing East Dunbartonshire Integration Joint Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

The Performance, Audit & Risk Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- obtaining an understanding of the applicable legal and regulatory framework and how East Dunbartonshire Integration Joint Board is complying with that framework;
- identifying which laws and regulations are significant in the context of East Dunbartonshire Integration Joint Board;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and

- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of East Dunbartonshire Integration Joint Board's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Report on other requirements

Opinion prescribed by the Accounts Commission on the audited part of the Remuneration Report

I have audited the part of the Remuneration Report described as audited. In my opinion, the audited part of the Remuneration Report has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

Statutory other information

The Chief Finance & Resources Officer is responsible for the statutory other information in the annual accounts. The statutory other information comprises the Management Commentary, Annual Governance Statement, Statement of Responsibilities and the unaudited part of the Remuneration Report.

My responsibility is to read all the statutory other information and, in doing so, consider whether the statutory other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this statutory other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the statutory other information and I do not express any form of assurance conclusion thereon except on the

Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

Opinions prescribed by the Accounts Commission on Management Commentary and Annual Governance Statement

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which I am required to report by exception

I am required by the Accounts Commission to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice, including those in respect of Best Value, are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Fiona Mitchell-Knight FCA
Audit Director
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

28 October 2021

**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP
PERFORMANCE, AUDIT & RISK COMMITTEE**

DATE OF MEETING: 28th OCTOBER 2021

REPORT REFERENCE: HSCP/281021/05

CONTACT OFFICER: JEAN CAMPBELL, CHIEF FINANCE &
RESOURCES OFFICER (07583902000)

SUBJECT TITLE: HSCP INTERNAL AUDIT UPDATE

1.0 PURPOSE

- 1.1** The purpose of this Report is to advise Committee of the internal audit work completed in the period, as work on the 2021/22 plans continued.
- 1.2** This report presents a consolidated summary of the internal audit work completed by both East Dunbartonshire Council's in-house internal audit team on the HSCP and the Council and also the work performed by Azets, the NHSGGC's internal audit providers.
- 1.3** This is the second monitoring report of 2021/22. The report also summarises the risk classifications where appropriate and provides detail on key internal audit findings.
- 1.4** The information contained in this report relating to East Dunbartonshire Council or NHSGGC audits has been presented to the Council's Audit & Risk Management Committee (A&RMC) and the NHSGGC Audit & Risk Committee (ARC) as appropriate, where it has received scrutiny. Once noted by the these committees, this report provides details on the ongoing audit work, for information, to the H&SCP Performance, Audit & Risk Committee and to allow consideration from the perspective of the H&SCP.

2.0 RECOMMENDATIONS

- 2.1** The Performance, Audit & Risk Committee is asked to:
- Note the Update on Internal Audit Progress.

**CAROLINE SINCLAIR
INTERIM CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP**

3.0 BACKGROUND / MAIN ISSUES

3.1 HSCP INTERNAL AUDIT PROGRESS

- 1.1 Since the last Performance, Audit and Risk Committee meeting, work on a number of areas has continued. The following output has been completed since the last PAR:
- 1.2 *HSCP Provider Appeal Review* – consultancy advice was provided with respect to an HSCP provider who had requested a review of an element of a claim for Covid related support from the Social Care Staff Support Fund. The provider asked for part of a claim to be back-dated, which would have resulted in an increased payment to the provider. The initial decision by the HSCP was not to back-date this element of the claim. Subsequently, the Chief Finance & Resources Officer of the HSCP referred the appeal from the provider to Internal Audit for independent consideration. Internal audit reviewed the case against available Scottish Government and COSLA guidance and concluded that correct and consistent treatment had been applied. The original decision was therefore upheld and so no additional amounts were paid as a result of this review.
- 1.3 A number of other pieces of audit work are in progress including consultancy work on the procedures for Adults with Incapacity – Access to Funds, a review of Financial Assessment processes and an Interim review of Outstanding Audit Actions. Risks around the Audit Plan in the initial months of the year relating to a vacancy in the team have been mitigated through the recruitment of an Auditor into the team, who commenced at the end of July and so it is expected that the Plan will be delivered by the year end, enabling the annual internal audit opinion to be provided on the HSCP's control environment to this committee.

3.2 EAST DUNBARTONSHIRE COUNCIL INTERNAL AUDIT PROGRESS

Work continues on the 2021/22 Internal Audit Plan. Continued progress is being made against the internal audit plan, with 14 outputs completed in the five months to August. Progress to date is broadly in line with planned phasing, with the year to date position of 14 reports representing 38% completion of the 37 outputs planned for the year at 42% through the year. In delivering these outputs, 40% of the resources in the Plan for the year have been allocated. Furthermore, nine audits were in progress. Outputs and resources are marginally behind Plan at this stage due to a vacancy for the first four months of the year in the team, which was filled at the end of July 2021. It is nonetheless expected that the Plan will be delivered by the year end, enabling the provision of the annual internal audit opinion; there are a number of audits nearing completion, other audits are progressing as planned, and there are no current vacancies in the team. Audits that have been completed include the following: Covid-19 Business Grants Payment Testing, Hubs Cash Count Support, Director of Finance Accounts Review, ICT Support Contract Management, Bishopbriggs Relief Road Phase 4 action plan, and Education School Funds. Details of the Health and Safety audit which may have some relevance to the HSCP and which was completed since the last committee is detailed below.

Corporate Health and Safety – The objective of the Audit was to review the Council's corporate approach to Health and Safety, with the audit focussing on the following areas:

- Governance of the Health and Safety function,
- Planning processes, including the identification of hazards,
- Inspections,
- Remedial works,
- Evaluation and reporting arrangements, including performance monitoring, both internally and externally, and;
- Health and Safety Executive and other enforcing Authorities' reports.

Auditors concluded that the framework surrounding the corporate management of Health and Safety within the Council is reasonable. No high risks were noted during the Audit, with one medium area for improvement being noted in respect of reporting and monitoring arrangements which will be enhanced and specified within a revised Corporate Health and Safety plan as the service progresses towards recovery from COVID-19. This will provide further assurances over the Council's Health and Safety obligations. An action plan has been agreed with management to implement the areas identified for improvement with a target date of March 2022 set.

3.3 NHSGGC INTERNAL AUDIT PROGRESS

The following audits have been completed since the last update to the PAR committee, with the audit title and *Audit Rating* provided below:

- Remobilisation Planning – *Minor Improvement Required*
- Risk Management – *Substantial Improvement Required*
- Assurance Framework – *n/a – consultancy/advisory review*
- IJB Planning and Performance Reporting - *n/a – consultancy/advisory review*
- Payroll – *Effective*
- Duty of Candour - *Minor Improvement Required*

Further detail is provided below on Risk Management due to Substantial improvement being required. The grade 3 recommendations and action taken since were as follows:

- Recommended that NHSGGC undertakes a top-down risk-assessment, as outlined within the Risk Management Policy and Guidance document to ensure key strategic risks have been captured within the Corporate Risk Register. **Subsequent Action:** *a top-down risk-assessment is underway to ensure key strategic risks have been captured within the Corporate Risk Register and an updated Corporate Risk Register was presented to ARC in June 2021.*

- In line with the Risk Register Policy and Guidance, each Director should also be required to submit a written statement confirming 'how and who will identify and collate risks' within their area - **Subsequent Action:** *this action is complete.*
- Recommended that the Board and Corporate Management Team agree their organisational risk appetite by reference to the revised corporate objectives. **Subsequent Action:** *A Risk Workshop for the Board took place on 27 July 2021 with a focus on agreeing organisational risk appetite. An updated version of the risk appetite was noted by the September meeting of the ARC and was presented to the NHSGGC's Board for approval on 27 October 2021.*

4.0 IMPLICATIONS

The implications for the Committee are as under noted.

- 4.1 Relevance to HSCP Strategic Plan – None
- 4.2 Frontline Service to Customers – None
- 4.3 Workforce (including any significant resource implications) – None
- 4.4 Legal Implications – Legal risks are presented in the body of internal audit reports with reference to relevant legislation where appropriate
- 4.5 Financial Implications - Internal Audit reports are presented to improve financial controls and aid the safeguarding of physical and intangible assets.
- 4.6 Procurement - Where applicable these are referenced in the body of internal audit reports with associated management actions for improvement.
- 4.7 Economic Impact
- 4.8 Sustainability
- 4.9 Equalities Implications – None
- 4.10 Other - None

5.0 MANAGEMENT OF RISK

The risks and control measures relating to this report are as follows:

- 5.1 Risks are highlighted to management in audit reports. The risks are addressed through agreed action plans, appended to internal audit reports.

6.0 IMPACT

- 6.1 **EAST DUNBARTONSHIRE COUNCIL** - The risks identified in the internal audit reports relevant to East Dunbartonshire Council have been highlighted to the Council's Audit & Risk Management Committee.

6.2 **NHS GREATER GLASGOW & CLYDE-** The risks relevant to the NHS Greater Glasgow & Clyde identified in the internal audit reports have been highlighted to the NHSGGC's Audit & Risk Committee.

6.3 **DIRECTIONS REQUIRED TO COUNCIL, HEALTHBOARD OR BOTH -** No Direction required.

7.0 **POLICY CHECKLIST**

7.1 This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.0 **APPENDICES**

8.1 None

**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP
PERFORMANCE, AUDIT & RISK COMMITTEE**

DATE OF MEETING: 28th OCTOBER 2021

REPORT REFERENCE: HSCP/281021/06

CONTACT OFFICER: JEAN CAMPBELL, CHIEF FINANCE &
RESOURCES OFFICER (07583902000)

SUBJECT TITLE: HSCP DELIVERY PLAN 2021/22 UPDATE

1.0 PURPOSE

1.1 The purpose of this report is to update the Committee on the delivery of the HSCP Delivery Plan for 2021/22.

2.0 RECOMMENDATIONS

It is recommended that the Performance, Audit & Risk Committee:

2.1 Note the update to the HSCP Delivery Plan for 2021/22.

**CAROLINE SINCLAIR
INTERIM CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP**

3.0 BACKGROUND/MAIN ISSUES

- 1.1 The HSCP Board agreed the HSCP Delivery Plan 2021/22 at the IJB meeting on the 24th June 2021. The HSCP Delivery Plan draws together our strategic development priorities for the year, informed by the Strategic Plan's development priorities, the NHS Moving Forward Together Strategic Plan, the priorities of East Dunbartonshire Council as set out in the Community Planning Partnership's Local Outcome Improvement Plans, new statute and policy drivers, identified areas for transformation change and our savings requirements. This would bring all high level strategic development into a single document for the year and would be called the HSCP Delivery Plan. A Delivery Plan would be prepared annually, costed with a bottom line that would ensure delivery of our change agendas within the available financial envelope.
- 1.2 The Delivery Plan includes areas for transformation and service redesign which contribute to the delivery of a balanced budget for the year and were considered as part of the annual budget setting process in March 2021. This did not address the full extent of the financial gap for 2021/22 with the remaining gap of £1.075m to be covered through the application of reserves to under write the identification of future transformation activity. The latest budget monitoring reports provide for a projected under spend on budget which would not require resort to the use of reserves in this financial year, however this will continue to be monitored throughout the year and the recurring impact will be considered as part of future financial planning assumptions.

HSCP Delivery Plan 2021/22

- 1.3 The onset of the pandemic (Covid-19) and the impact of this on the delivery of health and social care services continues to have an impact on the delivery of aspects of the HSCP Delivery Plan.
- 1.4 This has seen a re-direction of management and leadership capacity across the HSCP, Council and the NHS, toward managing response to and recovery from the Covid-19 pandemic which has inevitably had an impact on our collective ability to deliver the priorities set out in the Delivery Plan with slippage across some aspects of the programme.
- 1.5 The Delivery Plan is monitored through the HSCP Delivery Plan Board comprising the Interim Chief Officer, Chief Finance & Resources Officer, HSCP Heads of Services and organisational development, transformation and HR support from both the Council and NHS.
- 1.6 The dashboard setting out progress on delivery of the projects to be delivered during 2021/22 is attached as **Appendix 1** with a more detailed update on each project attached as **Appendix 2**.
- 1.7 The delivery of the transformation aspects of the Delivery plan for 2021/22 included as part of the Budget 21/22 is indicating a shortfall of £0.16m at this point in the year. This means that the HSCP expects to achieve £1.2m (£0.7m related to the approved savings programme for 2021/22) of transformation savings during 2021/22. A copy of the financial implications of projects approved as part of the Budget 2021/22 including historical savings from the previous financial year are included as

Appendix 3.

1.8 There were a total of 27 projects to be delivered within the Delivery Plan for 2021/22:-

- 24 are considered at Green status – on track
- 3 are considered Amber status (at risk) – work is underway with some risk or delay to delivery.
- 0 are considered Red status – more significant risks / delays to delivery.
- There are 6 projects where a decision was required from the HSCP Delivery Plan Board, 5 of which are completed and the projects will now be closed and one project that has been put on hold for 2021/22 related to the redesign of public dental services awaiting clarification from the Scottish Government on the return of dental services post covid.

4.0 IMPLICATIONS

The implications for the Committee are as undernoted.

4.1 Relevance to HSCP Board Strategic Plan –All. The Strategic Plan sets out the priorities and ambitions to be delivered over the next three years to further improve the opportunities for people to live a long and healthy life. The HSCP Delivery Plan sets out the priorities which will be delivered during 2021/22 in furtherance of the strategic priorities set out in the Strategic Plan.

4.2 Frontline Service to Customers – None

4.3 Workforce (including any significant resource implications) – None

4.4 Legal Implications – None

4.5 Financial Implications – The HSCP Delivery Plan includes the transformation and service redesign priorities for the year including the areas requiring investment and dis-investment.

4.6 Procurement – None

4.7 Economic Impact – None

4.8 Sustainability – None

4.9 Equalities Implications – None

4.10 Other - None

5.0 MANAGEMENT OF RISK

The risks and control measures relating to this Report are as follows:-

5.1 The risks to the delivery of each priority are set out in the highlight report specific to each area. The overall risks associated with the delivery of the plan comprise financial risk in the event that savings are not delivered as planned or areas highlighted for service improvement do not progress as planned.

6.0 IMPACT

6.1 EAST DUNBARTONSHIRE COUNCIL - None

6.2 NHS GREATER GLASGOW & CLYDE - None

**6.3 DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH – No
Direction Required**

7.0 POLICY CHECKLIST

7.1 This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.0 APPENDICES






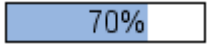


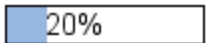


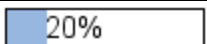








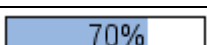



8.1 Appendix 1 – HSCP Delivery Plan Dashboard

8.2 Appendix 2 – HSCP Delivery Plan Highlight Report



8.3 Appendix 3 – HSCP Savings Update 2122 Oct 21

HSCP TRANSFORMATION PROGRAMME 2021/2022							
Programme overview				Summary of RAG Status			
Number of Projects 27		Decisions required 6		On Track 24		At Risk 3	In Exception 0
Project Name	Previous Status	Current status	Progress	Reason for RAG Status	Original Project End Date	Forecast Project End Date	Decision Required
Delivery of Children's House Project			<div style="width: 70%;"><div style="background-color: #4f81bd; height: 10px;"></div></div> 70%	Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
Learning Disability: service review, action plan and implementation			<div style="width: 55%;"><div style="background-color: #4f81bd; height: 10px;"></div></div> 55%	Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
Digital Health & Care Action Plan: development and implementation			<div style="width: 50%;"><div style="background-color: #4f81bd; height: 10px;"></div></div> 50%	Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time.
Older people's Day Services: service review, action plan and implementation			<div style="width: 40%;"><div style="background-color: #4f81bd; height: 10px;"></div></div> 40%	Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
Recovery Services commissioned service review, action plan and implementation			<div style="width: 50%;"><div style="background-color: #4f81bd; height: 10px;"></div></div> 50%	Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
Covid-19:Critical Response, transition and recovery			<div style="width: 60%;"><div style="background-color: #4f81bd; height: 10px;"></div></div> 60%	Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
Strategic Plan 2022-25 development			<div style="width: 50%;"><div style="background-color: #4f81bd; height: 10px;"></div></div> 50%	Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time

Medium Term Financial Plan 2022-2027				Project is complete and approved by IJB in June 2021	31-Mar-2022	31-Mar-2022	Project complete – to be closed
Joint Inspection for Adult Services Action Plan(s):implementation				Project complete	31-Mar-2022	31-Mar-2022	Project complete – to be closed
Audit Action Plan(s): implementation				Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
Property Strategy: development and implementation				Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
Community Led Locality Services				Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
Joint Commissioning Plan for Unscheduled Care				Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
Dementia Strategy				Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
Primary Care Improvement Plan				Project at risk	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
Fair Access to Community Care Policy				Project at risk	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
Continued implementation of Care at Home Improvement Agenda				Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
Children's emotional wellbeing and mental health-implement framework				Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
Corporate Parenting				Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time



Keeping Children Safe - Barnahaus Project				Project complete	31-Mar-2022	31-Mar-2022	Project complete – to be closed
Healthy Lifestyles for Children and Young People				Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
Unpaid Work Services				Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
Extend the range of diversionary activities				Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
Outcome focused approach to Justice delivery				Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
Adult Social Care Assurance and Support				Project complete	31-Mar-2022	31-Mar-2022	Project complete – to be closed
Redesign of Public Dental Services: strategy, action plan and implementation				Project at risk	31-Mar-2022	31-Mar-2022	Project to be paused until clarity from SG on return of general dental services.
Strengthen the Primary Care Dental Service Leadership Capacity				Project complete	31-Mar-2022	31-Mar-2022	Project complete – to be closed



HSCP TRANSFORMATION



PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-01-TRA Delivery of Children's House Project				<input type="text" value="70%"/>	Project is progressing as expected
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status	
31-Mar-2022	31-Mar-2022	13-Jul-2021		£200K – National Children's House Project	
Project Description					
Improve services to support care leavers					
Project Sponsor			Project Manager		
Claire Carthy			Raymond Walsh		
HIGHLIGHT REPORT					
Since Last Report			Actions in the Next Reporting Period		
Since last report, first annual review has been held with an excellent evaluation. First cohort of Young People have almost completed their 12 module training.			Full updated progress report has been prepared to be presented at Transformation Board. Second cohort of young people have been identified and will begin training		
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation		
There are no significant issues at this time.			There are no significant risks at this time.		
Decision Required					
There are no decisions required at this time					
Benefits					Progress against Intended benefits
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress
£200K	£200K	3	n/a	n/a	25%

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-02-TRA Learning Disability: service review, action plan and implementation				<input type="text" value="55%"/>	Project is progressing as expected
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status	
31-Mar-2022	31-Mar-2022	29-Jul-2021		£45K Project Lead 21 /22 (SG Carers Act)	
Project Description					
Planning for transition to new Allander Service Day care-development of infrastructure/community development approach. Project aims to develop; informal community assets , social enterprise developments, Supported and substantive employment opportunities and Volunteering services					
Project Sponsor			Project Manager		
David Aitken			Richard Murphy; David Radford; Caroline Smith		
HIGHLIGHT REPORT					
Since Last Report			Actions in the Next Reporting Period		
Project Steering Group established and 4 WorkStreams/Working Groups established with leads; Employability, Consultation and Engagement, Transition from Kelvinbank to Allander & Third Sector Befriending Initiatives. Steering group held 16/09.Funding secured for Local Area Coordinator Learning Disability post to support employability/supported accommodation. Role profile being updated and SMT/Council agreement to recruit sought Oct '21.Allander to open 2022.			Approval / advertisement of Project Lead post and LAC LD post (funded Employment Initiative Drummond Stewart) Development of a Project Plan. Request for support from Transformation Team. Transition Workstream to prepare Options Paper for next meeting re potential support model for Outlook/Outreach as part of wider day service. Update from Workstreams at next Steering Group at next Project Steering Group on the Meeting on the 21st October 2021.		
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation		
Additional support may be required to develop Project Plan; capacity within HSCP Planning is limited ie Strategic Plan review etc.Wider support to project to be considered at next board. Covid 19 presents challenges with transition work as adults have not returned to Kelvinbank to the same service level.			Development of new resources / projects will require additional funding or re modelled service delivery model which will be a challenge given time limitations and ongoing Covid 19 pandemic. Funding now confirmed and £40k available is considerably less than original amount believed to be available to project through 'Skills For Learning, Life & Work'		
Decision Required					
There are no decisions required at this time					
Benefits					Progress against Intended benefits
Target £ (Indicate Yr)	Actual Predicted (Indicate Yr)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress
n/a	n/a	5,6	n/a	n/a	55%

PROJECT RAG STATUS UPDATE						
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status	
HSCP-21-03-TRA Digital Health & Care Action Plan: development and implementation				<input type="text" value="50%"/>	Project is progressing as expected	
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status		
31-Mar-2022	31-Mar-2022	20-Jul-2021		£30/40K (integrated desktop) £15,000 (SMART flat)		
Project Description						
Develop and initiate new digital health and care action plan						
Project Sponsor			Project Manager			
Derrick Pearce			Allyson Blue; Elaine Marsh			
HIGHLIGHT REPORT						
Since Last Report			Actions in the Next Reporting Period			
Digital Maturity assessment underway			Liaise with the Digital Office to develop Digital Maturity Assessment Scope out workshops to develop Digital Action Plan			
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation			
There are no significant issues at this time.			There are no significant risks at this time.			
Decision Required						
There are no decisions required at this time. Note the need for investment through possible use of reserves to support spend to save / pilot initiatives.						
Benefits					Progress against Intended benefits	
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress	
£55k	£55k	5, 6		n/a	50%	

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-04-TRA Older people's Day Services: service review, action plan and implementation				<input type="text" value="40%"/>	Project progressing as expected.
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status	
31-Mar-2022	31-Mar-2022	24-Jun-2021		£50K (agreed as part of budget approval 21/22) TBC – Scottish Living Wage Increase Cost of Contract price increase/change to funded place levels	
Project Description					
Undertake review of Day Care and daytime activity resources for Older People					
Project Sponsor			Project Manager		
Derrick Pearce			Kelly Gainty; Richard Murphy		
HIGHLIGHT REPORT					
Since Last Report			Actions in the Next Reporting Period		
Consultation methods and survey created. Consultation is taking place with all stakeholders between 1.7.21 and 31.10.21. When consultation closes analysis will take place. A draft EQIA has commenced. Meetings with the Day Care Review Project Team take place fortnightly.			Continuation of consultation and engagement phase to 31st October 2021.		
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation		
There are no significant issues at this time.			As at 31st July low level of surveys completed. Actions taken to increase uptake of participation including emails to HSCP staff, participation in on line meetings with stakeholders etc.		
Decision Required					
There are no decisions required at this time					
Benefits					Progress against Intended benefits
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformati on	Other (please Specify)	Benefits Progress
£50,000		6		n/a	40%

PROJECT RAG STATUS UPDATE						
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status	
HSCP-21-05-TRA Recovery Services commissioned service review, action plan and implementation				<input type="text" value="50%"/>	Project progressing as expected	
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status		
31-Mar-2022	31-Mar-2022	29-Jul-2021		n/a		
Project Description						
Re shape commissioned Services for MH / Alcohol and Drug Services						
Project Sponsor			Project Manager			
David Aitken			Gillian Healey; Stephen McDonald			
HIGHLIGHT REPORT						
Since Last Report			Actions in the Next Reporting Period			
PID Completed and draft Project Plan established. Initial Consultation and engagement sessions with HSCP Staff and Council Completed. Provider forum arranged 28/09/21. Consultation and Engagement – agreement form MH Network and Scottish Drugs Foundation to work on a collaborative basis to seek to consult with and secure the views of those who use mental health and drug/alcohol recovery services. IHub support to the process now also secured. Support of Ihub to the process has been agreed. Consultation / engagement support to be supported by Mental Health Network and Scottish Drugs Forum (SDF) who will engage in collaborative work across the sector.			Initial engagement with commissioned services leads; Provider Forum arranged for the 28th September 2021. Joint / integrated engagement plans to be developed with SDF & MH Network Progress Strategic Commissioner Post for project. Development of Project Group to take forward the work of this transformation programme			
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation			
There are no significant issues at this time.			Progression of Strategic Commissioner Post which is becoming more critical as the project proceeds.			
Decision Required						
There are no decisions required at this time						
Benefits					Progress against Intended benefits	
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress	
n/a	n/a	4, 5	n/a	n/a	50%	

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-06 Covid-19:Critical Response, transition and recovery				<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #4a86e8; color: white; display: flex; align-items: center; justify-content: center;">60%</div>	Project progressing as expected
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status	
31-Mar-2022	31-Mar-2022			IT Investment £11K to facilitate virtual meetings. £10,400 invested in AV equipment at KHCC meeting rooms by Sept 2021	
Project Description					
Delivering health and social care services in new ways taking account the lessons learned during Covid-19					
Project Sponsor			Project Manager		
Caroline Sinclair			Alan Cairns		
HIGHLIGHT REPORT					
Since Last Report			Actions in the Next Reporting Period		
<p>Business Continuity Plans are up to date. Transition and Recovery Plan has been approved by the HSCP Board. Investment in workplace Audio Visual equipment has been made to KHCC, costing £10,400. Impact analysis of Covid-19 on population H&SC needs due to commence now that baseline JSNA work is completed.</p> <p>HSCP overarching Recovery and Transition Plan approved and activated.</p>			Commence update of Business Continuity Plans in line with annual update schedule. Update HSCP-wide critical service schedule and service consolidation arrangements. Commence analysis of pandemic impact on health and social care population needs		
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation		
There are no significant issues at this time			There are no significant risks at this time		
Decision Required					
There are no decisions required at this time					
Benefits					Progress against Intended benefits
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress
n/a	n/a	3, 4, 5, 6	n/a	n/a	60%

PROJECT RAG STATUS UPDATE

Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-07 Strategic Plan 2022-25 development				50%	Project progressing as expected
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status	
31-Mar-2022	31-Mar-2022	16-Sep-2021		n/a	

Project Description

Strategic Plan 2022-25 approved by IJB following development, consultation and engagement processes by 31/03/22

Project Sponsor

Caroline Sinclair

Project Manager

Alison Willacy

HIGHLIGHT REPORT

Since Last Report

- JSNA prepared, local strengths/challenge identified
- National & Local policy drivers identified
- Public and stakeholder consultation and engagement strategy developed and agreed
- Organisational and staff consultation and engagement strategy developed and agreed
- Review of SP models elsewhere conducted
- Linked with S Gov on their expectations
- National networking methodologies/approaches
- SMT workshops undertaken
- Potential linked work identified
- Initial strategic priorities and enablers identified
- HSCP Board development session held
- HSCP Board approval gained for strategic priorities and to permission granted to proceed to consultation
- Consultation undertaken with public/stakeholders

Actions in the Next Reporting Period

- Develop locality plans for inclusion
- Agree priorities and disinvestment options with SMT
- Develop measures of success in support of the Strategic Priorities
- Seek approval of SPG and HSCP Board in relation to final investment and disinvestment proposal and success measures attached to the strategic priorities.

Issues and Mitigation actions

There are no significant issues at this time

Key Issues and Risks Requiring Escalation

There are no significant risks at this time



Decision Required



There are no decisions required at this time

Benefits

Progress against Intended benefits

Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress
N/A	N/A	1, 2, 3, 4, 5, 6	N/A	N/A	50%

PROJECT RAG STATUS UPDATE						
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status	
HSCP-21-08 Medium Term Financial Plan 2022-2027				<div style="border: 1px solid black; background-color: #4f81bd; color: white; padding: 2px; display: inline-block;">100%</div>	Project is complete and approved by IJB in June 2021	
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status		
31-Mar-2022	31-Mar-2022			n/a		
Project Description						
Medium term financial outlook which sets the basis for financial, strategic and service planning for the next 5 years by 24 June 2021						
Project Sponsor			Project Manager			
Jean Campbell			Jean Campbell			
HIGHLIGHT REPORT						
Since Last Report			Actions in the Next Reporting Period			
Medium Term Financial Plan completed and approved through IJB in June 2021			No actions to report as project is complete			
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation			
n/a			n/a			
Decision Required						
Project complete - to be closed						
Benefits					Progress against Intended benefits	
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress	
N/A	N/A	1, 2, 3, 4, 5, 6	N/A	N/A	100%	



PROJECT RAG STATUS UPDATE						
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status	
HSCP-21-09 Joint Inspection for Adult Services Action Plan(s):implementation				<div style="border: 1px solid black; background-color: #4f81bd; color: white; padding: 2px; display: inline-block;">100%</div>	Project complete	
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status		
31-Mar-2022	31-Mar-2022			n/a		
Project Description						
All outstanding actions completed in-year and reported to IJB via HSCP PAR committee						
Project Sponsor			Project Manager			
David Aitken			Kirsty Kennedy			
HIGHLIGHT REPORT						
Since Last Report			Actions in the Next Reporting Period			
Medium term financial plan now completed			Commissioning priorities and action plan will link in with future iteration of Strategic Plan			
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation			
n/a			n/a			
Decision Required						
Project complete - to be closed						
Benefits					Progress against Intended benefits	
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress	
n/a	n/a	5,6	n/a	n/a	100%	



PROJECT RAG STATUS UPDATE						
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status	
HSCP-21-10 Audit Action Plan(s): implementation				<input type="text" value="50%"/>	Project progressing as expected	
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status		
31-Mar-2022	31-Mar-2022			n/a		
Project Description						
All outstanding actions due to be completed in 21/22, completed in-year						
Project Sponsor			Project Manager			
Jean Campbell			Gillian McConnachie			
HIGHLIGHT REPORT						
Since Last Report			Actions in the Next Reporting Period			
There are 7 outstanding audit actions – progress on a number of these including review of bad debt provision, development of commissioning structure to support HSCP commissioning, progress of contractual elements of care at home review through SXL			Conclude outstanding actions – some delays due to Covid response requiring revised timescales			
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation			
There are no significant issues at this time			There are no significant risks at this time			
Decision Required						
There are no decisions required at this time						
Benefits					Progress against Intended benefits	
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress	
n/a	n/a	3,5,6	n/a	n/a	50%	

PROJECT RAG STATUS UPDATE						
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status	
HSCP-21-11 Property Strategy: development and implementation				<div style="border: 1px solid black; background-color: #4a86e8; color: white; padding: 2px; display: inline-block;">90%</div>	Project is progressing as expected	
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status		
31-Mar-2022	31-Mar-2022			TBC – PCIP and Reserves/NHS Capital Funding £5000 – Rent and alarm from Waterloo Close		
Project Description						
Property Strategy for the HSCP						
Project Sponsor			Project Manager			
Jean Campbell			Andrew McLean			
HIGHLIGHT REPORT						
Since Last Report			Actions in the Next Reporting Period			
Property strategy developed and consulted through the HSCP Property Strategy Group, business case developed for options for accommodation in the short / medium term within the West Locality. Options under development for East Locality including Bishopbriggs / Auchinairn			Finalise strategy and present for approval to IJB, progress options for accommodation to support delivery of strategic objectives across West and East Locality. Work with strategic partners and stakeholders to develop a coherent strategy to support the delivery of health and social care services going forward.			
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation			
Delivery of strategic objectives reliant on resolving accommodation issues			Funding identified in short terms which require further consideration in longer term. Options for integrating teams in the West Locality require Council approval and support to progress further planning.			
Decision Required						
There are no decisions required at this time						
Benefits					Progress against Intended benefits	
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress	
n/a	n/a	5	n/a	n/a	90%	



PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-12 Community Led Locality Services				40%	Project is progressing as expected
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status	
31-Mar-2022	31-Mar-2022			Potential Resource Costs - £5000 Cost of Accommodation Solution Funding source to be identified	
Project Description					
Implement East and West MDT teams case management operationally Identify temporary West and Bishopbriggs/ Auchinairn staff location					
Project Sponsor			Project Manager		
Derrick Pearce			Kathleen Halpin; Fiona Munro		
HIGHLIGHT REPORT					
Since Last Report			Actions in the Next Reporting Period		
Commenced MDT locality clinical case discussions to support clinical care within two localities. Teams are split across localities to support MDT working. Accommodation issues to co-locate teams, recruitment to advanced practice roles in progress in line with SG funding over next 3 years			Extend MDT discussions within 3rd locality		
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation		
Accommodation constraints within West Locality options continue to be scoped. Virtual technology supports MDT discussions. Inability to share records across IT systems			There are no significant risks at this time		
Decision Required					
There are no decisions required at this time					
Benefits					Progress against Intended benefits
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress
n/a	n/a	5,6	n/a	n/a	40%



PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-13 Joint Commissioning Plan for Unscheduled Care				<input type="text" value="50%"/>	Project is progressing as expected
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status	
31-Mar-2022	31-Mar-2022			UC Financial Framework £451K – (funded in part through SG funding to support MHAU, Action 15 and care home – £320K still to be identified)	
Project Description					
Initiate HSCP level programme of unscheduled care joint commissioning plan actions					
Project Sponsor			Project Manager		
Derrick Pearce			Fiona Munro, Alison Willacy		
HIGHLIGHT REPORT					
Since Last Report			Actions in the Next Reporting Period		
<ul style="list-style-type: none"> - Draft HSCP Joint Commissioning Plan for Unscheduled Care plan developed - CMT feedback received - Presented to IJB 16th Sept – reported noted by IJB - Financial Framework report developed - Financial Framework presented to IJB 16th Sept - Internal work streams in relation to unscheduled care continue to progress (discharge to access, support to care homes, admission avoidance) 			<ul style="list-style-type: none"> Awaiting feedback from all other GCC HSCP IJBs Joint commission plan and financial framework with be updated as appropriate to reflect feedback from all GGC HSCP IJBs. Updated reports will be presented to IJB Continue to review financial gaps and seek measures to address. Ongoing delivery and review of current service models. 		
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation		
Financial shortfall of £300,000 identified which will prevent achievement of all actions identified. Highlighted to IJB 16th Sept 21. Financial Framework is subject to ongoing development and Officers will look to prioritise expenditure to ensure the best outcomes if funding gap cannot be closed.			There are no significant risks at this time		
Decision Required					
There are no decisions required at this time					
Benefits					Progress against Intended benefits
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformati on	Other (please Specify)	Benefits Progress
n/a	n/a	5, 6	n/a	n/a	50%



PROJECT RAG STATUS UPDATE						
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status	
HSCP-21-14 Dementia Strategy				<input type="text" value="50%"/>	Project is progressing as expected	
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status		
31-Mar-2022	31-Mar-2022			£25K – (funded from SG Carers Act funding)		
Project Description						
Increase the capacity of the post diagnostic support service						
Project Sponsor			Project Manager			
Derrick Pearce			Fiona Munro			
HIGHLIGHT REPORT						
Since Last Report			Actions in the Next Reporting Period			
Review of current model and structure			Progress to recruitment			
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation			
There are no significant issues at this time			There are no significant risks at this time			
Decision Required						
There are no decisions required at this time						
Benefits					Progress against Intended benefits	
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress	
n/a	n/a	6	n/a	n/a	50%	

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-15 Primary Care Improvement Plan				<input type="text" value="30%"/>	Project at risk
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status	
31-Mar-2022	31-Mar-2022			£1,900.000 (SG PCIP Funding)	
Project Description					
Review progress against current plan, refresh PCIP for 21/22 and consult on refreshed PCIP					
Project Sponsor			Project Manager		
Derrick Pearce			Dianne Rice		
HIGHLIGHT REPORT					
Since Last Report			Actions in the Next Reporting Period		
Ability to deliver on this year's commitments constrained by insufficient funding to deliver full extent of MOU commitments, accommodation issues and ongoing pandemic response			Risks have been reported to IJB and Scottish Government. Continue to delivering on PCIP in line with action plan, in budget.		
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation		
There are no significant issues at this time			Risks of under delivery have been reported to Scottish Government, East Dunbartonshire IJB and NHSGG&C.		
Decision Required					
There are no decisions required at this time					
Benefits					Progress against Intended benefits
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress
n/a	n/a	5, 6	n/a	n/a	30%

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-16 Fair Access to Community Care Policy				<input type="text" value="33%"/>	Project at risk
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status	
31-Mar-2022	31-Mar-2022			£148K pa –funded through DD/ICF – £170k remaining cost of review team.£200K–Savings from application of fair access model & reduced sleepovers	
Project Description					
Continue to implement, Transport Policy, Review of sleepovers and consistent application of existing charging policies					
Project Sponsor			Project Manager		
David Aitken			Stephen McDonald		
HIGHLIGHT REPORT					
Since Last Report			Actions in the Next Reporting Period		
<p>Focused upon Supported Accommodation from Jan '21 ensuring duplication within the system could be identified and reduced prior to the resumption of congregate services and beginning of LD Supported Accommodation review in 2022/23. £56,559 savings identified with year to date however this will likely accelerate when Supported Accommodation reviews complete (end of 2021).</p>			<p>Monthly progress reporting arrangements established. Reviews completed within all supported accommodation LD providers by the 31st December 2021 – 91 reviews completed to date. Charges, alternative service provision and removal of the duplication of service provision (ie 24/7 residential care + five day daycare) targeted.</p>		
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation		
<p>Team unable to focus on community packages due to Covid and non resumption of bulk of congregate services such as daycare /respite. Staffing disrupted due to recruitment /retention issues.</p>			<p>'Schedule of Rates' requires to be prepared to equip the team with the tools they need to best facilitate the move to reviews of community packages from the start of 2022, and in order to generate the most savings.</p>		
Decision Required					
There are no decisions required at this time					
Benefits					Progress against Intended benefits
Target £ (Indicate Yr)	Actual Predicted (Indicate Yr)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress
£200,000	£65k achieved to date (further £15k identified)	5, 6		Potential efficiencies could be achieved with possible decommission of a service with alternative placements provided from existing/future voids; further review & engagement with relevant stakeholders and LD & Planning/Service Development Teams.	33%

PROJECT RAG STATUS UPDATE						
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status	
HSCP-21-17 Continued implementation of Care at Home Improvement Agenda				<input type="text" value="50%"/>	Project is progressing as expected	
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status		
31-Mar-2022	31-Mar-2022			Decrease in overtime and agency use		
Project Description						
Conclude benefits realisation stage of strategic review Delivery of Inspection Action Plan Develop Commissioning Delivery Plan 22/25 Implement Quality Assurance Framework Implementation Action Plan						
Project Sponsor			Project Manager			
Derrick Pearce			Donna Gibson; Richard Murphy			
HIGHLIGHT REPORT						
Since Last Report			Actions in the Next Reporting Period			
Data analysis underway			Progress next stages of care at home commissioning, benefits realisation meeting set up to evaluate project delivery.			
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation			
There are no significant issues at this time			There are no significant risks at this time			
Decision Required						
There are no decisions required at this time						
Benefits					Progress against Intended benefits	
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress	
n/a	n/a	6	n/a	n/a	50%	

PROJECT RAG STATUS UPDATE						
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status	
HSCP-21-18 Children's emotional wellbeing and mental health- implement framework				<div style="border: 1px solid black; background-color: #4a86e8; color: white; padding: 2px; display: inline-block;">80%</div>	Project is progressing as expected	
Original Project End Date	Forecast Project End Date		Date of last project board	Revenue Monitoring Status		
31-Mar-2022	31-Mar-2022			£268K – From grant SN allocation (NRAC share) TBC		
Project Description						
Framework implemented						
Project Sponsor			Project Manager			
Claire Carthy			Claire Carthy			
HIGHLIGHT REPORT						
Since Last Report			Actions in the Next Reporting Period			
<p>Draft Children's Mental Health and Wellbeing Strategy has been developed.</p> <p>A Children's Mental Health Steering Group has been established.</p> <p>Reporting outcomes and financial tracking oversight group has been established.</p> <p>Invested £250,000 of grant award in service enhancement.</p>			Continue implementation of the framework and upskill and build capacity in the workforce			
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation			
There are no significant issues at this time			There are no significant risks at this time			
Decision Required						
There are no decisions required at this time						
Benefits					Progress against Intended benefits	
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)		Benefits Progress
n/a	n/a	3	n/a	n/a		60%



PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-19 Corporate Parenting				<div style="border: 1px solid black; background-color: #4a86e8; color: white; padding: 2px; display: inline-block;">75%</div>	Project is progressing as expected
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status	
31-Mar-2022	31-Mar-2022			£50K – The Promise funding £75K Life Changes Trust	
Project Description					
Implement the Corporate parenting Action Plan Children and Young People Scotland Act 2014 The Promise – outcome of independent care review into Children’s Residential Care					
Project Sponsor			Project Manager		
Claire Carthy			Raymond Walsh		
HIGHLIGHT REPORT					
Since Last Report			Actions in the Next Reporting Period		
Established a care experienced champions board.			Review and refresh corporate parenting strategy Appoint a lead professional to oversee the implementation of ‘the promise’		
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation		
There are no significant issues at this time			There are no significant risks at this time		
Decision Required					
There are no decisions required at this time					
Benefits					Progress against Intended benefits
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress
n/a	n/a	3	n/a	n/a	75%



PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-20 Keeping Children Safe – Barnahaus Project				<div style="border: 1px solid black; background-color: #4a86e8; color: white; padding: 2px; display: inline-block;">100%</div>	Project Complete
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status	
31-Mar-2022	31-Mar-2022			£5K from SW budget	
Project Description					
Participate in North Strathclyde Pilot for joint investigative interview					
Project Sponsor			Project Manager		
Claire Carthy			Suzanne Greig		
HIGHLIGHT REPORT					
Since Last Report			Actions in the Next Reporting Period		
<ul style="list-style-type: none"> - pilot ended August 2021 - one full time social worker attached to this project has received the new, specialist interview training of the Scottish Child Interview Model (SCIM) - Part of this partnership includes Children 1st who are in the process of creating a Child's House for Healing in East Renfrewshire, where our children will be supported to provide best evidence during a joint investigative interview. 			n/a		
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation		
n/a			n/a		
Decision Required					
Project complete - to be closed					
Benefits					Progress against Intended benefits
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress
n/a	n/a	3	n/a	n/a	100%



PROJECT RAG STATUS UPDATE

Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-21 Healthy Lifestyles for Children and Young People				<div style="border: 1px solid black; background-color: #4f81bd; color: white; padding: 2px; display: inline-block;">70%</div>	Project is progressing as expected
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status	
31-Mar-2022	31-Mar-2022			Core budget	
Project Description					
Deliver health improvement objectives of Integrated Children's Services Plan					
Project Sponsor			Project Manager		
Claire Carthy			David Radford		
HIGHLIGHT REPORT					
Since Last Report			Actions in the Next Reporting Period		
n/a			Work ongoing - progressing well as part of a three year programme		
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation		
There are no significant issues at this time			There are no significant risks at this time		
Decision Required					
There are no decisions required at this time					
Benefits					Progress against Intended benefits
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress
n/a	n/a	3	n/a	n/a	70%




PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-22 Unpaid Work Services				<input type="text" value="20%"/>	Project progressing as expected
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status	
31-Mar-2022	31-Mar-2022			Additional money in 21/22 section 27 (Justice) to address this	
Project Description					
Clear backlog of Court Cases (UPW and Supervision) and bring service back in line with pre-Covid service provision					
Project Sponsor			Project Manager		
Claire Carthy			Alex O'Donnell		
HIGHLIGHT REPORT					
Since Last Report			Actions in the Next Reporting Period		
Start of project paused due to Covid pandemic. Number of outstanding hours as a result of this.			Closely monitor outstanding hours Design and develop innovative approaches to enable service users to complete their hours		
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation		
Workforce challenges to fully deliver – government has allocated additional funding to support innovative practices.			Risk that the hours will not be completed within the timescale decreed by the Courts.		
Decision Required					
There are no decisions required at this time					
Benefits					Progress against Intended benefits
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress
n/a	n/a	4	n/a	n/a	0%

PROJECT RAG STATUS UPDATE						
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status	
HSCP-21-23 Extend the range of diversionary activities				<input type="text" value="20%"/>	Project progressing as expected	
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status		
31-Mar-2022	31-Mar-2022			Specific money in 21/22 Section 27 (Justice) re Diversion and Structured Deferred Sentence		
Project Description						
Expand the range of diversionary activities available in East Dumbarton to offer to court:						
<ul style="list-style-type: none"> - Diversion - Structured Deferred Sentence - Bail Supervision 						
Project Sponsor			Project Manager			
Claire Carthy			Alex O'Donnell			
HIGHLIGHT REPORT						
Since Last Report			Actions in the Next Reporting Period			
Work is underway but the start of the project was delayed due to Covid pandemic.			Continue to develop diversionary activities			
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation			
There are no significant issues at this time			There are no significant risks at this time			
Decision Required						
There are no decisions required at this time						
Benefits					Progress against Intended benefits	
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress	
n/a	n/a	4	n/a	n/a	0%	

PROJECT RAG STATUS UPDATE						
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status	
HSCP-21-24 Outcome focused approach to Justice delivery				30%	Project progressing as expected	
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status		
31-Mar-2022	31-Mar-2022			n/a		
Project Description						
Improve performance reporting and develop a methodology to measure the outputs and outcomes of the Community Justice Partnerships						
Project Sponsor			Project Manager			
Claire Carthy			Alex O'Donnell			
HIGHLIGHT REPORT						
Since Last Report			Actions in the Next Reporting Period			
Transferred the Carefirst database from West Dunbartonshire to ourselves to ensure data is held within our own systems. Data transfer was successful.			Establish a reporting and analytical group			
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation			
Dependency on Community Justice partnership to develop methodology			There are no significant risks at this time			
Decision Required						
There are no decisions required at this time						
Benefits					Progress against Intended benefits	
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress	
n/a	n/a	4	n/a	n/a	0%	

PROJECT RAG STATUS UPDATE						
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status	
HSCP-21-25 Adult Social Care Assurance and Support				<div style="border: 1px solid black; background-color: #e1eef6; padding: 2px; display: inline-block;">100%</div>	Project complete	
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status		
31-Mar-2022	31-Mar-2022			£260K Care Home Support Team Financial Framework – funded from Covid during 21/22		
Project Description						
Operate multi-disciplinary adult social care assurance and oversight arrangements until March 2022 Implementation of HSCP Care Home Support Service						
Project Sponsor			Project Manager			
Derrick Pearce			Leanne Connell; Kathleen Halpin; Gillian Healey; Richard Murphy			
HIGHLIGHT REPORT						
Since Last Report			Actions in the Next Reporting Period			
Refreshed local processes in line with SG requirements, set up infrastructure, now part of mainline activity.			Project complete, no further action required			
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation			
n/a			n/a			
Decision Required						
Project complete – to be closed						
Benefits					Progress against Intended benefits	
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress	
n/a	n/a	6	n/a	n/a	100%	

PROJECT RAG STATUS UPDATE						
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status	
HSCP-21-26 Redesign of Public Dental Services: strategy, action plan and implementation				<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #4f81bd; color: white; display: flex; align-items: center; justify-content: center;">70%</div>	Project at risk	
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status		
31-Mar-2022	31-Mar-2022	15-Sep-2021		n/a		
Project Description						
Action plan to support redesign of PDS Engagement with staff and stakeholders EQIA for further public engagement undertaken						
Project Sponsor			Project Manager			
Lisa Johnston			Alison Willacy			
HIGHLIGHT REPORT						
Since Last Report			Actions in the Next Reporting Period			
4 workstreams / Working Groups established to baseline, investigate future opportunities and recommend ways forward in relation to: - Workforce - Estates - Clinical Author - IT Work is complete and a draft report produced			Receive clarity on expectations and remit from SG in relation to PDS moving forward in light of increased demand for emergency dental care and implement as required. Sign off on draft report and authorisation to consult with stakeholders. Begin working on action plan to support the redesign of PDS.			
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation			
Uncertainty in relation to the expectation and remit on PDS from Scottish Government. Once expectations known, any appropriate amendments would be made to the report and actioned accordingly. Project Board is aware of situation.			There are no significant risks at this time			
Decision Required						
Project to be paused until clarity from SG on return of general dental services.						
Benefits					Progress against Intended benefits	
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress	
n/a	n/a	3, 5	n/a	n/a	70%	

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-27 Strengthen the Primary Care Dental Service Leadership Capacity					Project complete
Original Project End Date	Forecast Project End Date	Date of last project board		Revenue Monitoring Status	
31-Mar-2022	31-Mar-2022	26-May-2021		n/a	
Project Description					
Recruitment to key roles in Primary Care Dental Service to strengthen clinical leadership					
Project Sponsor			Project Manager		
Lisa Johnston			Alison Willacy		
HIGHLIGHT REPORT					
Since Last Report			Actions in the Next Reporting Period		
Appointed a Clinical Director for PDS, 3 Associate Directors and a Lead Dental Practice Advisor, to ensure a standardised structure across Primary Care Dental Services. All staff in post and structure is established and working well.			N/A project complete		
Issues and Mitigation actions			Key Issues and Risks Requiring Escalation		
n/a			n/a		
Decision Required					
Project complete - to be closed					
Benefits					Progress against Intended benefits
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other (please Specify)	Benefits Progress
n/a	n/a	3, 5	n/a	n/a	100%

East Dunbartonshire HSCP
Financial Planning 2021/22 - Savings Programme

Workstream	Action	Lead	Full Year Impact 21/22	Saving Achieved 21/22	Comments
Policy Service Change	Service Redesign (19/20 Savings C fwd)				
	Fair Access to Community Care	David	200	200	On Track
	Review of Daycare	Derrick	50	50	On Track
			250	250	
Assets Service Change Service Change	Service Redesign (20/21 savings c/fwd)				
	Children's Services 'House' Project Development	Claire	400	400	On Track
	LD Supported Accommodation Review (In House Service)	David	0		
	LD Supported Accommodation Review (Commissioned Services)	David	0		
			400	400	
	TOTAL C/fwd Savings Programme 21/22		650	650	
	New Savings 21/22				
Efficiency	Review of Health Improvement Budgets (health)		26	26	On Track
	Total Approved Savings Programme 21/22		676	676	
Historic Savings - reflected in Budget 21/22	CM2000	Derrick	150	0	Block contracts awarded - will not progress, alternative to be scoped
	Voluntary Sector - 5% Efficiency	Gillian	185	46	Assume half year - capture efficiencies post Covid
	Sleepovers	David A	13	0	Fire safety risk impacting delivery of this proposal
	Fair Access to Community Care	David A	50	50	On Track
	Review of Mgt Structure	Caroline	25	0	Interim structure in place pending review - delay due to Covid
	House Project	Claire	200	200	On Track
	Review of Daycare East	Derrick	25	25	On Track - met through capacity in expenditure budgets
	Total		648	321	
	Un achieved Savings - Covid related			164	Included within LMP Return - assume funded through SG
		Total Savings 21/22		1,324	1,161
	Shortfall			163	

**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP
PERFORMANCE, AUDIT & RISK COMMITTEE**

DATE OF MEETING: 28th OCTOBER 2021

REPORT REFERENCE: HSCP/281021/07

CONTACT OFFICER: JEAN CAMPBELL, CHIEF FINANCE &
RESOURCES OFFICER (07583902000)

SUBJECT TITLE: EAST DUNBARTONSHIRE HSCP CORPORATE
RISK REGISTER UPDATE

1.0 PURPOSE

- 1.1 The purpose of this report is to provide the Board with an update on the Corporate Risks and how they are mitigated and managed within the HSCP.

2.0 RECOMMENDATIONS

It is recommended that the Performance, Audit & Risk Committee:

- 2.1 Consider and approve the Corporate Risk Register.

**CAROLINE SINCLAIR
INTERIM CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP**

3.0 BACKGROUND/MAIN ISSUES

- 3.1 The HSCP Corporate Risk register reflects the HSCP Board's Commitment to a culture of improved performance in the management of Corporate Risks.
- 3.2 Individual Service Risk Registers are reviewed and updated on a quarterly basis by the Operational Leads within the HSCP.
- 3.3 The Corporate Risk Register is reviewed twice per year by the Senior Management Team and updated. This review has been delayed as a result of the impact of managing the response to and recovery from Covid.
- 3.4 The Risk Register provides full details of all current risks, in particular high level risks, and the control measures that are in place to manage these. The risks associated with the Covid pandemic have been incorporated into the HSCP Corporate risk register as they will remain relevant for the duration of 2021.22 and beyond.
- 3.5 There are a total of 23 risks included within the HSCP Corporate Risk register, 10 relate specifically to the Covid pandemic. This represents an overall reduction in the number of risks for the HSCP of 3 from that previously reported. There were 5 risks removed (4 related to Covid) as these were determined to have been effectively mitigated / managed or had not materialised as being of risk to the HSCP or were deemed part of normal operational service delivery. The risks which have been removed relate to:
- Health & Safety (lone working)
 - Adequate levels of PPE (Covid)
 - Voluntary Sector Resilience (Covid)
 - Health & Care Centre Closure (Covid)
 - Effective communication to staff and wider population (Covid)
- 3.6 There were 2 additional risks included which related to the delivery of the Primary Care Improvement Plan and the delivery of the Un-scheduled Care Commissioning Plan.
- 3.7 Of the 13 risks that relate to the normal business of the HSCP, 1 is considered very high risk, 9 are considered to be high risk albeit following the risk management actions implemented this reduces to 2 high risk areas.
- 3.8 The biggest areas of risk relate to the continuing financial position for the HSCP related to achieving financial balance and delivery of the transformation programme. The risk management actions will mitigate the likelihood of these risk events occurring and the development of a medium term financial plan and continued collaborative working with partner agencies in the development of transformation activity, which commenced pre covid, will be key in managing these risk events.

- 3.9 There are 10 risks identified in relation to the potential impact from the Covid pandemic, of which 9 are considered high risk with this reducing to 3 high risk areas following the risk management actions identified.
- 3.10 The biggest Covid risks relate to the ongoing ability to deliver services to vulnerable individuals within the community whether in a care home or care at home setting as the service manages the impact of additional demands related to Covid in the context of reduced capacity due to the availability of staff, carers and the closure of services where alternatives may have to be considered.
- 3.11 The risk management actions identified will mitigate the likelihood of these risk events occurring with the recruitment and redeployment of staff to high risk areas, support to the external provider market and the identification of alternative models of care to support individuals safely and provide the necessary breaks and respite for carers to support them during this challenging time.
- 3.12 A copy of the HSCP Corporate Risk Register is included as **Appendix 1**.

4.0 IMPLICATIONS

The implications for the Committee are as undernoted.

- 4.1 Relevance to HSCP Board Strategic Plan – All. High level risks may impact on the ability to deliver on key strategic priorities.
- 4.2 Frontline Service to Customers – None
- 4.3 Workforce (including any significant resource implications) – there are particular workforce issues highlighted throughout the risk register, particularly related to the impact from the Covid pandemic. Workforce issues will be addressed through the HSCP Workforce Strategy.
- 4.4 Legal Implications – The HSCP Board is required to develop and review strategic risks linked to the business of the Board twice yearly.
- 4.5 Financial Implications – There are key high level risks to the HSCP which will have a financial impact going forward and where there will require to be a focus on the delivery of transformation and service redesign to support financial sustainability and the delivery of financial balance in future years.
- 4.6 Procurement – None
- 4.7 Economic Impact – None
- 4.8 Sustainability – None
- 4.9 Equalities Implications – None
- 4.10 Other - None

5.0 MANAGEMENT OF RISK

The risks and control measures relating to this Report are as follows:-

- 5.1 This risk register is an aggregate of all service specific Risk Registers and control measures must be reviewed and updated regularly to reduce risk.

6.0 **IMPACT**

- 6.1 **EAST DUNBARTONSHIRE COUNCIL** - The HSCP Board Risk Register contributes to East Dunbartonshire Council Corporate Risk Register and ensures the management of the risks with robust control measures which are in place.

- 6.2 **NHS GREATER GLASGOW & CLYDE** – The HSCP Board Risk Register contributes to NHS GG&C Corporate Risk Register and ensures the management of the risks with robust control measures which are in place.

- 6.3 **DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH** – No Direction Required

7.0 **POLICY CHECKLIST**

- 7.1 This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.0 **APPENDICES**

- 8.1 Appendix 1 – HSCP Corporate Risk Register

Risk Reference	Risk Event	Cause	Effect	Category of risk	Control Measures	Residual Likelihood	Residual Impact	Rank (Equals H*)	Priority	Strategy for Risk	Risk Management Actions	Acceptable Likelihood	Acceptable Impact	Rank (Equals N*O)	Priority	Risk Owner
HSCP1	Inability to achieve financial balance	Rising demand for services due to demographics, new legislation, new national policy, changing societal profile due to economic downturn, as-of-yet unknown post covid service demand impacts arising from changed profiles of health and care usage/access during covid 'lockdown' provision and behaviours, increasing public expectations re service provision, end of risk share agreement re Prescribing, public service financial challenges resulting in requirements to make financial efficiencies	Reduced ability to maintain service levels leading to service reductions and potential risk of poor service / harm to individuals Cuts to staff in post Reputational risk to the HSCP	Financial	Annual budget setting process undertaken in discussion with finance leads for Council and Health Board Internal Budget controls/Management systems and regular financial meetings with Council and NHS finance leads. Programme of efficiency plans established for coming year.	5	4	20	1	Treat	Liaison with other Chief Finance Officers network Monitoring of delivery of efficiency plans for the coming year through the HSCP transformation board. Financial recovery plan in place as needed and work with staff and leadership teams to identify areas for further efficiencies / service redesign to be escalated in year. Development of a medium term financial plan. Enhanced monitoring arrangements for external homecare provision under development.	4	4	16	2	Chief Officer
HSCP2	Failure to deliver adequate levels of Adult Support and Protection training to ensure in-house and commissioned local services have received appropriate support to meet their statutory duties	Insufficient capacity to deliver sufficient levels of training in-house and insufficient funding available to buy in training to meet capacity shortages. Lack of clarity around roles and responsibilities Inadequate training. Inconsistent assessment and application of protection procedures.	Death or harm to Service User. Failure to meet statutory adult support and protection duties. Reputational risk to the HSCP.	Health and Safety	Chief Officers' Group and Adult Protection Committee structure in place and overseeing training delivery. Progressive multi-agency ASP learning and development programme in place. Mandatory Levels 1-3 training delivered by partner agencies, including Level 3 for SW Council Officers and managers responsible for leading statutory investigations and protective interventions. Elective Level 2 multi-agency training. Relevant HSCP and partner agency staff, including commissioned services, participate in annual case file audit and improvement task groups.	3	4	12	2	Treat	Business case developed to in-source ASP training through recruitment of additional social work capacity creating more capacity at the same cost as current arrangements. Requires consideration by Council through HR processes. Expectation that this was cost neutral, however cost implications will require investment prioritisation if this is to be progressed.	2	4	8	3	Protection Chief Officers' Group
HSCP3	Failure to comply with General Data Protection Regulations - loss of sensitive personal data (this risk and mitigation relates to personal data held which is the data controller responsibility of NHS GG&C or ED Council)	Structural changes require new and more sophisticated forms of data management. Lack of understanding and awareness of Data Protection legislation Increasing demand and competing priorities cause workers to have decreased awareness and lessened regard for Information Security. Inadequate training for staff and use of technologies.	Breach of Information management legislation. Harm or reputational risk to individuals whose data is lost or inappropriately shared. Financial penalty Increased external scrutiny Reputational damage to NHS GG&C, ED Council or the HSCP Litigation	Data Protection	Professional Codes of Practice Procedures are in place on all sites for use/release of data. Monitoring of Information Governance Standards and agencies' Security Policy, Caldicott Guardian responsibilities, NHSGGC-wide Information Governance Steering Group. Information Sharing Protocol (endorsed by the Information Commissioner) in place for HSCP. An on-going programme of awareness and training will continue. Policies updated to reflect GDPR and new e-mail policies in place to meet government's secure email standards. All laptops (now including University equipment) encrypted. Extended use of electronic records. A programme of work re the systematic audit of access to electronic records is being extended beyond the Emergency Care Summary. Access to health records is controlled via a role based access protocol signed off by senior clinicians and the Caldicott Guardian.	3	4	12	2	Treat	SMT implements and reviews governance arrangements to comply with legislative requirements. Action plan in place to manage staff's adherence to GDPR including Information Asset register and Information Management Liaison Officer (MLO) role. Digital GDPR training now mandatory for staff with network access.	2	4	8	3	Chief Officer
HSCP4	Failure to comply with General Data Protection Regulations - failure to destroy records in line with schedule of destruction dates	Errors in patient information Errors in drug information Poor or inadequate communication Inadequate medication storage, stock, standardization, and distribution Drug device acquisition, use, and monitoring Environmental factors Staff education and competency Patient education	Breach of Information management legislation. Financial penalty Increased external scrutiny Reputational damage to NHS GG&C, ED Council or the HSCP Litigation	Data Protection	A programme of work to catalogue, assign destruction dates to, and destroy records has been developed. This is implemented as/when staff capacity allows. MLO reports to SMT on status of work. Delays in delivery due to Covid which has compounded position	5	2	10	3	Treat	New retention and destruction protocols for social work records (integrating paper and electronic records) being rolled out. Review of staffing position to prioritise task as we move into recovery phase.	2	2	4	4	Chief Officer
HSCP 5	Failure in service delivery through failure of business continuity arrangements in the event of a civil contingency level event	Poor/ineffective Civil contingencies planning, Lack of suitably trained resource, Disjointed partnership working.	Reputational damage Legislative requirements not being complied with. Disruption to services. Loss of life or injury to public and/or staff across the HSCP. We do not fully meet the requirements of the Civil Contingency (Scotland) act 2005.	Business Continuity	Regular testing and updating of emergency plans (multi-agency response) and Business Continuity Plans; Comprehensive plans for a Pandemic outbreak.	2	5	10	3	Tolerate	Business Continuity plans. Multi agency working. Compliance with national alerts. Civil contingency. Prevent training. Winter planning. Covid-19 specific business continuity approach with transition and recovery / remobilisation planning at service and overarching levels, regularly refreshed	2	5	10	3	Chief Officer
HSCP 6	Failure to secure effective and sufficient support from NHS GG&C and ED Council to plan, monitor, commission, oversee and review services as required. Functions delivered by business support services.	Limited resources across NHS GG&C and ED Council to manage increasing demands and competing priorities HSCP reliance on NHS GG&C and ED Council IT infrastructure and systems Frequency of change demands for CareFirst and NHS GG&C systems such as EMS high and outwith our control, arising from new reporting requirements and changing legal/policy etc underpinning requirements.	Failure to effectively and securely store and retrieve records - case management systems become outdated Inability to effectively and timeously share information Inability to be effective in electronic management and communication (e.g. arranging meetings) Inability to progress service redesign in delivery of the strategic priorities for the partnership. Inability to meet statutory requirements/duties	Service Delivery	Engaged in Board wide process to ensure proportionate allocation. Chief Officer attend constituent body CMT / SMT meetings.	3	3	9	3	Tolerate	Ongoing collaborative work with NHS GG&C and ED Council to share understanding of support requirements and reach agreement as to how this is delivered	3	3	9	3	Chief Officer
HSCP 7	Inability to recruit and retain the appropriate numbers of trained staff to meet requirements resulting in reduction in service or failure to meet statutory duties. Specific workforce pressure areas are Mental Health Officers and Psychologists.	The reduction in numbers of registered staff in post. Ageing workforce able to retire, limited numbers of staff in training to take up post requiring a secondary qualification, lack of remuneration for specialist qualifications (MHOs) leading to inability to retain staff after training.	Failure to accurately assess and respond to risk. Inability to provide/arrange care services Service is reduced Fragmented services Increased complaints Service user detriment Reputational damage Inability to support the shift in the balance of care between secondary and primary care. Inability to support the transformational change agenda in relation to GMS contract, unscheduled care. Poorer patient/service user outcomes.	Service Delivery	Local workforce plan in place. Vacancy management process in place. Business case developed for MHO remuneration. Work with Chief Nurse to raise concerns corporately and nationally re community nursing workforce.	4	3	12	2	Treat	Develop workforce plan for 2018-21 in line with HSCP Strategic Plan. Revised recruitment protocol in place to support SMT overview of workforce issues.	2	3	6	3	Chief Officer
HSCP 8	Failure of external care provider to maintain delivery of services.	Collapse of Care Provider; care homes and practice failures. Capacity of market, staff recruitment issues, impact of living wage changes, failure of business continuity procedures, contractual negotiations through procurement. Potential for negative impact of Brexit on workforce.	Unable to provide/arrange care services Inability to meet statutory requirements/duties Service is reduced Fragmented services Increased complaints Service user detriment through lack of services or lack of timely intervention Reputational risk to the HSCP	Service Delivery	Contract Management Framework Regulation/Inspection framework SXL Framework	3	4	12	2	Treat	Support to providers. Provider Forums. Care home liaison. Contract Management Framework liaison post. Oversight through HSCP Clinical & Care Governance Group.	2	4	8	3	Chief Officer
HSCP 9	Risk of failure to achieving transformational change and service redesign plans within necessary timescales	Lack of capacity within HSCP services and those supporting transformational change to deliver full change programme.	Significantly negative impact on ability to delivery medium to long term organisational outcomes as per the Strategic Plan. Inability to achieve financial balance.	Service Delivery	HSCP Delivery Plan Board oversees progress. Annual Business Plan in place. Performance reporting framework established to support tracking of progress. Support through Council and NHS transformation teams to progress priorities.	4	4	16	2	Treat	Early collaborative planning with ED Council and NHS GG&C re support requirements. Work through staff and leadership teams to identify further efficiency and redesign options to bring forward in year.	3	4	12	2	Chief Officer
HSCP 10	Brexit - may negatively impact service delivery as a result of staff, equipment, medication or food shortages	Impact of Brexit deal on availability of staffing within care sector, supplies and timescales for delivery of critical equipment, cost escalation and delays in obtaining supplies to support service delivery. Potential for hardship of service users and patients requiring more input from statutory services.	Equipment not being available for services users for their own home. Lack of provision for food and medical supplies to deliver in house care services. Insufficient staffing levels to deliver services or care. Impact on availability of medicines and or short supply issues leading to increased costs. Capacity to manage multiple events in addition to Covid.	Service Delivery	Ongoing assessment of menu which may result in changes to the menu to reduce impact if supplies restricted, engagement with local care providers on scale of issues and ensure effective BCP arrangements are in place. Flexibility within in house services to respond to high risk need. Links via Equipu Steering group and wider mitigation issues across the system. Engagement with local providers on the scale of the issues.	3	4	12	2	Treat	Ongoing engagement with Brexit risk assessment and planning groups across ED Council and NHS GG&C	2	4	8	3	Chief Officer
HSCP 11	Failure to deliver the health visiting pathway in line with SG requirements	Insufficient Health Visitor workforce required to safely facilitate the delivery of the Universal Health Visitor Pathway in East Dunbartonshire due to caseload weighting model tool used by NHSGG&C being heavily weighted towards SIMD which does not favour East Dunbartonshire. Re grading of health visitors to band 7 creates further pressures on the allocated budget resulting in further staffing capacity challenges.	Failure to accurately assess and respond to risk. Inability to meet service requirements/duties Unable to provide care in line with Scottish Government Universal Health Visitor Pathway Service is reduced Fragmented services Increased complaints Service user detriment Reputational damage Poorer patient outcomes	Service Delivery	Issue escalated corporately to NHSGG&C Board CMT and East Dunbartonshire IJB. Caseload numbers closely observed and monitored to allow staffing to be allocated dependent on areas of greatest need. Resources prioritised to the highest SIMD areas. Local workforce plan in place. Vacancy management process in place. Temporary reduction in delivery of contacts from Universal Health Visitor Pathway risk assessed and agreed with East Dunbartonshire HSCP SMT	4	3	12	2	Treat	GG&C board wide review to look at different models for delivery including skill mix and weighting tool for application of funding.	4	2	8	3	Head of Children & Criminal Justice Services

Risk Reference	Risk Event	Cause	Effect	Category of risk	Control Measures	Residual Likelihood	Residual Impact	Rank (Equals H*)	Priority	Strategy for Risk	Risk Management Actions	Acceptable Likelihood	Acceptable Impact	Rank (Equals N'O)	Priority	Risk Owner
HSCP 12 (COVID)	Failure to deliver in house care at home services to all those vulnerable and complex individuals to allow them to remain safely at home	Rising levels of absence among employees within the care at home service due to sickness / testing outcomes / self isolation as a result of the virus, rising demands to support greater need and complexity within the community as a result of increased hospital discharge and individuals more ill and frail at home.	Individuals left at risk within the community, unsafe practice in service delivery due to improper or lack of use of proper equipment, inability to safely discharge from hospital causing risks within acute care, escalation to care home due to lack of available care at home services as opposed to needs driven.	Business Continuity	Monitoring of absence levels and adherence to health protection Scotland advice, additional overtime on offer for staff at work, ongoing recruitment, staff re-direction to frontline care at home service, purchase of appropriate PPE to support staff to deliver safely and re-enforcement of usage, management of demand through reliance on carers / family members.	4	4	16	2	Treat	Additional recruitment drives, review options for further staff re-direction / training, liaison with other HSCPs for resilience, work locally with external care providers.	3	4	12	2	Chief Officer
HSCP 13 (COVID)	Failure / lack of availability of external care providers to deliver ongoing care to vulnerable individuals within the community including care home and care at home.	Rising levels of absence among provider employees across full range of commissioned services due to sickness / testing outcomes / self isolation as a result of the virus, rising demands to support greater need and complexity within the community as a result of daycare closures, increased hospital discharge and individuals more ill and frail at home. The availability of external care provision across geographical patches as move to implement the SXL care at home framework and key providers not successful in getting onto framework.	Individuals left at risk within the community, lack of residential placements for those that need them, revert to in house services who are also struggling to deliver, unsafe practice in service delivery due to lack of use of proper equipment, inability to safely discharge from hospital causing risks within acute care, escalation to care home due to lack of available care at home services as opposed to needs driven.	Business Continuity	Monitoring of provider business continuity arrangements including absence levels and adherence to health protection Scotland advice. Assurances to providers on continued funding and any additional costs incurred at this time through additional overtime, recruitment, staff re-direction to frontline services, access to and purchase of appropriate PPE to support staff to deliver safely, re-direction of daycare staff to support individuals within supported accommodation or at home, reliance on carers / family members.	4	4	16	2	Treat	Additional contract monitoring and commissioning support and liaison to support business continuity. Access to HSCP PPE ordering.	3	4	12	2	Chief Officer
HSCP 14 (COVID)	Increased demand for services to support individuals within the community in the context of reduced capacity.	Reduced acute hospital capacity, as a result of Covid 19 emergency admissions; reduced informal carer capacity, as a result of carers becoming ill with Covid and/or of being unable to provide support due to self-isolation or lock-down; reduced day and respite services due to service closures; reduced wellbeing of vulnerable people, post-infection; mental health impact of self-isolation and community lock-down; potential for increase in domestic violence due to self-isolation and lockdown.	Individuals at risk of harm within the community.	Service Delivery	Measures in place to manage effective discharge during Covid period, additional capacity created through purchase of additional placements in care homes and in house care at home provision, mobilisation plans developed and in progress including approval for additional spend from SG, Staff directed to critical areas of service delivery, supports in place to enable business continuity.	4	4	16	2	Treat	Additional support provided to individuals / carers to support those at risk and shielding to remain safely at home, training ongoing for staff re-directed to care at home and other critical service areas.	3	4	12	2	Chief Officer
HSCP 15 (COVID)	Lack of clarity of recurring funding available through the Scottish Government (SG) to support the significant additional costs arising from managing the Coronavirus locally and in the longer term.	Exact nature and level of costs not known with certainty, financial impact on care providers to be met, limited funding available across the public sector agencies, costs are more significant than predicted. SG funding generally allocated on a non recurring basis, costing of initiatives and allocations not sufficient to meet full cost implications.	Significant impact on HSCP financial performance for the year putting additional pressure on transformation activity required and reliance on partner agencies for additional support at year end. Additional demands across health and social care services as a consequence of longer term impact of Covid may not be met timeously.	Financial	Development and contribution to GG&C Mobilisation plan, financial templates completed and submitted for East Dunbartonshire, weekly updates on anticipated expenditure and actual expenditure as planning progresses, ledger codes set up and guidance issued to staff to monitor expenditure related to Covid. Impact of longer term impact under review to form part of financial planning assumptions moving forward.	3	4	12	2	Treat	Political and Chief Officer representation on GG&C and national groups to make representation for adequate funding, representation through COSLA.	2	4	8	2	Chief Officer
HSCP 16 (COVID)	Inability to support early, effective discharge from hospital	Increasing absence within hospital assessment team to undertake assessments for those within a hospital setting, increasing number of admissions placing increasing demands on discharge planning, requirements for negative covid tests on discharge, capacity and ability of care homes to take individuals during Covid arrangements, pressure on care at homes services to support individuals to remain safely at home.	Individuals remain inappropriately placed within an acute bed, reduces capacity within hospitals to manage increasing volume of admissions due to coronavirus, individuals health and rehabilitation opportunities decline placing further pressure on statutory services into the future.	Service Delivery	Staff re-directed to hospital assessment team to ensure sufficient assessment function to meet demand, working closely with care providers to determine real time capacity to support discharge, commission additional care home places to meet demand, monitoring absence and enhancing capacity within care at home services to support discharge home.	3	4	12	2	Treat	Review further options for increasing capacity within care home provision and care at home through recruitment drive and further re-direction of staff.	2	4	8	3	Chief Officer
HSCP 17 (COVID)	Increase in incidence of child and adult protection concerns.	Children may be absent from school and at home for periods of self isolation which places additional pressures at home and schools act as a key oversight for indication of child protection concerns, escalating and heightened stress factors managing children at home, adults observing social distancing measures and self isolating causing stress factors within the home, support and services not available during current period which would identify / mitigate escalation of child / adult protection concerns and potential for abuse or exploitation.	Children and adults placed at risk of harm, mechanisms to identify risks are no longer in place therefore detection may go un noticed for longer periods.	Service Delivery	Child and Adult protection staff working at home and ensuring regular contact maintained in line with procedures, children at risk continuing within education and receiving support with food supplies.	3	4	12	2	Treat	Local Covid-19 Adult Protection and Child Protection guidance established and and child and adult protection based work maintained as a priority, Covid Public Protection Group established to ensure appropriate oversight and early identification of any issues in relation to our delivery of child, adult and public protection services.	2	4	8	3	Chief Officer
HSCP 18 (COVID)	Failure of Assessment Centre to deliver community respiratory pathway over the winter period.	Local assessment centre now closed, reliance on Barr Street, Glasgow to support residents from East Dunbartonshire. Demand levels escalate beyond planning assumptions, shortage of suitably trained nursing or medical staff; staff become unwell or develop symptoms requiring self isolation, availability of suitable PPE or equipment such as oxygen, oxygen masks & tubing, medication etc in order to safely support service delivery. Inability to provide adequate staffing levels to continue support provided from these centres.	Individuals at risk of not being properly assessed within centre, increased numbers referred to hospital which could become quickly over-whelmed in the event that the Community Pathway is overwhelmed entirely then patient care will revert back to individual practices – with risk to the integrity of the General Practice services.	Service Delivery	Board wide planning group to ensure continuity of CAC arrangements and to review options for additional staffing across GG&C.	3	4	12	2	Treat	Links established across GG&C to provide additional resilience through the Tactical Group and Chief Officer representation. Resources to be provided to support CACs from all GG&C HSCP areas.	2	4	8	3	Chief Officer
HSCP 19 (COVID)	Failure of some or all of General Practice to deliver core services.	Demand levels rise above available capacity within existing General Practice(s) or staffing levels fall below a level where General Practice(s) can safely operate to deliver urgent and/or vital services.	Local population no longer able to access appropriate safe level of medical and nursing care within their usual General Practice setting. Potential increase in all cause morbidity and mortality and increase reliance on acute sector at a time when they are already likely to be overwhelmed.	Service Delivery	East Dunbartonshire patients have access to GGC COVID Assessment Hubs / Centres or Barr Str CAC offering alternative route for suspected COVID-19 patients offering protection to GP staff population, aiming to reduce GP staff absence. Strengthening of Business Contingency Plans by each East Dunbartonshire Practice, with confirmed 'Buddy' arrangements. Discussion and agreement on General Practice consolidation at cluster level and HSCP level 4 planning around potential single point of GP level care within East Dunbartonshire.	2	4	8	3	Treat	In addition the HSCP is taking a proactive approach to liaising with local practices to offer early support with redeployment of staff or assisting buddying arrangements.	2	3	6	3	Clinical Director
HSCP 20 (COVID)	Additional pressures upon East Dunbartonshire Alcohol and Drug Recovery Service	Possible constriction of supply and resourcing of drugs/illicit substances. Alternative prescribing arrangements established during Covid-19 pandemic. Early release from custody where alcohol / drug issues may be present.	Potential increased community demand on integrated health and social work services, and demand for replacement therapies. Supply and resourcing issues may lead to additional polysubstance use and of use of substances which may not be routinely consumed and implications for both physical and mental health, and potential risk of increased drug related deaths by overdose.	Service Delivery	Robust and proactive measures established by EDADRS to ensure weekly contact with patients and service users at risk of additional harm. Engagement and monitoring with partners in the third and independent sector to ensure early identification of any local and national issues in terms of supply and resourcing. Review within Covid-19 Public Protection Group in terms of risks related to drug related deaths, suicide and links to justice services. Enhanced management arrangements established within EDADRS service.	3	4	12	2	Treat	Enhanced arrangements to ensure weekly contact with patients and service users assessed at risk of additional harm. Joined up work across Alcohol and Drug Partnership as required. Continued prioritisation within Covid-19 Public Protection Group. Enhanced on site staffing / management arrangements established within EDADRS service	2	4	8	3	Chief Officer
HSCP 21 (COVID)	Heightened risk of community mental ill-health and deterioration in wider wellbeing and mental health.	Impact of global pandemic, lockdown arrangements and increased social isolation and disruption to normal social connections and social contact. Reduced service provision within Primary and Secondary Mental Health services.	Increased demand on Community Mental Health Team services and potential heightened risk of self-harm and suicide.	Service Delivery	Continued provision of community and emergency mental health assessment and services. Voluntary and third sector services continue to provide support increasing use of remote and digital functionality. East Dunbartonshire Shielding Team established to connect with those most vulnerable within the community.	3	4	12	2	Treat	Service provision continued in accordance with business continuity plans. GGC boardwide initiatives to ensure continued provision of emergency and out of hours services established. Development of third sector and independent sector and provision of their services continues. East Dunbartonshire Shielding Team established to connect with those most vulnerable within the community and enhance community resilience. Continued oversteer and review within Covid-19 Public Protection Group.	2	4	8	3	Chief Officer

**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP
PERFORMANCE, AUDIT & RISK COMMITTEE**

DATE OF MEETING: 28th OCTOBER 2021

REPORT REFERENCE: HSCP/281021/08

CONTACT OFFICER: Claire Carthy, Interim Head of Children's Services and Criminal Justice, 0141 777 3000

SUBJECT TITLE: The Children's House Project: Year 1 review

1.0 PURPOSE

1.1 The purpose of this report is to inform the Committee of the progress achieved in Year 1 of the Children's House Project.

2.0 RECOMMENDATIONS

It is recommended that the Performance, Audit & Risk Committee:

- 2.1 Note the content of the review report written by the National House Project regarding the East Dunbartonshire Project.
- 2.2 Note the positive feedback and the improvement in outcomes for Care Experienced Young People.

**CAROLINE SINCLAIR
INTERIM CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP**

3.0 BACKGROUND/MAIN ISSUES

- 3.1 In March 2019 East Dunbartonshire was selected by The National House Project to develop a local project. A grant award was made available to support the implementation.
- 3.2 The principle aim of the project is to improve outcomes for care experienced young people who are about to leave their state funded accommodation. The secondary aim is to achieve efficiencies and transform our approach to continuing care.
- 3.3 The project is designed on a 3 year model of service transformation. Year 1 has been evaluated in July 2021. There was an acknowledge delay in the implementation due to the onset of the Covid Pandemic.
- 3.4 The evaluation and review of year 1 has been extremely positive.

4.0 IMPLICATIONS

The implications for the Committee are as undernoted.

- 4.1 Relevance to HSCP Board Strategic Plan –
1. Promote positive health and wellbeing, preventing ill-health, and building strong communities
 2. Enhance the quality of life and supporting independence for people
 6. Promote independent living through the provision of suitable housing accommodation and support

The overall aim of the project is to improve outcomes for care experienced young people who are leaving state funded accommodation and transitioning to their own tenancy. This ensure the key partner organisations are fulfilling their duties as Corporate Parents whilst achieving efficiency and transformational change.

- 4.2 Frontline Service to Customers – In the first year 10 care experienced young people have worked with the House Project Team. This has proved to be extremely successful.
- 4.3 Workforce (including any significant resource implications) – The team seconded to the House Project are extremely hard working, motivated and determined to make the project succeed.
- 4.4 Legal Implications – Legal Services were involved initially to agree the terms of the grant awards, however, there is no requirement for ongoing legal support at this time.
- 4.5 Financial Implications – Year 1 was fully funded and years 2 and 3 will be funded through underspend and saving made to continuing care budgets. This will be achieved as young people move out of high cost externally purchase placements to their own tenancies.
- 4.6 Procurement – Procurement Services were involved with regards the commissioning of Psychological Services. This has now been agreed and there is no requirement for ongoing support from Procurement Services.

- 4.7 Economic Impact – Over the term of the 3 year project savings will be achieved care experienced young people move on from high cost externally purchased placements and move into their own accommodation in the local area. Some of this saving is required to reinvest into years 2 and 3 but overall there will be savings achieved.
- 4.8 Sustainability – The project is planned to last for 3 years. At the end of year 2, however, we will be required to consider the future of the project and the staff who have been seconded.
- 4.9 Equalities Implications – As this project is based on the values of GIRFEC, The Promise and UNCRC there are no negative implications. This is a child centred approach which values diversity and empowers care experienced young people.

5.0 **MANAGEMENT OF RISK**

The risks and control measures relating to this Report are as follows:-

- 5.1 The Children's House Project reports to the Corporate Parenting Steering Group which is governed by the Delivering For Children and Young People's Partnership.
- 5.2 A steering group has been formed to ensure the integrity of the project.
- 5.3 The care experienced young people involved all have a named lead professional who ensures their needs are met, their care plans reviewed and their voices heard.
- 5.4 There are regular financial meetings with the accountants to ensure robust financial management.

6.0 **IMPACT**

- 6.1 **EAST DUNBARTONSHIRE COUNCIL** – This is a positive development and evidences a commitment to Corporate Parenting.
- 6.2 **NHS GREATER GLASGOW & CLYDE** - This is a positive development and evidences a commitment to Corporate Parenting.
- 6.3 **DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH** – No Directions.


7.0 **POLICY CHECKLIST**

- 7.1 This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.0 APPENDICES

8.1 Appendix 1 - East Dunbartonshire House Projects Annual Review.

DRAFT

 THE NATIONAL HOUSE PROJECT	East Dunbartonshire House Project Annual Review
	25 August 2021

Annual Review Report

Report author	Sue Hammersley (Director)
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1. Set-Up Process (first review only)

East Dunbartonshire had what felt like a fairly slow start in relation to the set up. Naomi didn't get into post until the Autumn but once this happened things gathered pace. As the Project Lead she was able to focus totally on the House Project and she did a great job of getting the project off the ground. The interviews for facilitators took place in November and Mark and Christina came into post in January. Naomi had already begun to identify young people, so the recruitment process took place in a timely way once the facilitators were in post.

It is important to note that this whole process took place during lockdown which was not easy.

2. Steering Group Meetings

The steering group has been meeting since February 2021. It is chaired by Raymond Walsh who has ensured that there is a wide and appropriate membership – including the police, which none of our other steering groups currently have. Having the police as part of this group has been extremely positive – both in relation to young people in the House Project and as a way of bringing some change to the wider system.

The steering group is very open to thinking about how the House Project approach supports young people in a different way and also thinking about how they can work better together to achieve better outcomes for young people.

The Care Leavers National Movement has put together a best practice Care Leaver Offer, and this has been shared with and endorsed by the steering group. The offer was presented by a young person and shows a real commitment to involving young people in these meetings in a meaningful way.

There is good membership of this group, and the meetings are well attended and well chaired. We do need to think about getting young people to be members of the group and this is likely to be easier when meetings can take place in person.

3. Links with Wider System

Naomi and the team have made good links with social work teams, leaving care workers and children's homes. Relationships between the staff teams and the House Project team are very positive and discussions about young people take place on a regular basis.

Links have also been made with Corporate Parenting Panel and the Care Leaver Offer has also gone to this meeting with a recommendation that East Dunbartonshire adopt the offer as a general care leaver offer to all their young people.

Naomi has met with all housing providers and the House Project has a specific link with Hillhead Housing enabling young people to apply direct for housing.

A strong link has been made to the local fire station. A presentation about the House Project has been given to community safety and the fire service has offered 2 days of team building activity for the project - they will cover the cost and fund in the future. They have also agreed to do safety checks for all House Project young people's homes.

As previously mentioned, the police are an active part of the steering group and have been particularly helpful with a specific young person. It has also led to the police having different discussions about young people than before leading to different outcomes. This has also had a knock-on effect for all young people in and leaving care.

The Addiction service is happy to be involved to discuss any young people where there is a concern around substance misuse and to help with safety planning.

Naomi and facilitators are also putting together practical support sessions with the help of staff from within the council and housing. These sessions will cover painting, decorating, what you should and shouldn't do with electrical issues etc.

Other services are also approaching Naomi to ask what they can offer which is really positive.

All young people have had a tablet from Connect Scotland.

4. Staff Team

Naomi has been in post since November 20 with Mark and Christina joining her as facilitators in January 2021. The team have fully embraced the House Project approach and are keen to engage and work with young people in a different way. All staff bring a wealth of experience and use this within the project.

Staff attend NHP consultations regularly and make good use of the time. They also attend Community of Practice where projects share good practice, challenges, and learning. Several training opportunities have been offered around trauma informed practice and managing within a pandemic. A face-to-face learning event for facilitators took place in Crewe in July. This involved an overnight stay and unfortunately this meant that Mark was unable to attend, and Christina was only able to attend the first day. All staff are keen to learn, however, and put this learning into practice.

The project is overseen by Raymond Walsh, who is supportive of staff and young people and who also chairs the steering group.

5. Fidelity to Framework

To ensure that projects have fidelity to the framework a number of things need to be in place :

- Group work sessions need to take place on a regular basis to enable young people to learn together, have a range of experiences and opportunities and to build strong relationships with each other. Group sessions have taken place since the middle of February, and this followed a number of individual sessions with young people. Sessions had to take place virtually due to the pandemic and attendance and engagement in these sessions was patchy. This is something that we have seen across all the projects, and it is very difficult to engage young people in a meaningful way using this technology. Naomi, Mark, and Christina came up with really imaginative ways of encouraging young people including taking boxes round to young people prior to sessions that contained something that related to that particular session. One of the most successful sessions was based on a pre-set task which was how many meals can you make for £5.00. Young people really enjoyed this and came up with lots of ideas.
- Young people need to complete the House Project Programme. Most young people in the first cohort have completed 80% and have received AQA certificates for each section that they have completed. The network event has taken place recently and went very well. This event enables young people to connect with local businesses and employers with the aim being to provide work and learning opportunities for House Project young people.
- The project needs to have input from a psychologist on a monthly basis. East Dunbartonshire receive their psychological input from Changing Minds and they had already got this in place before young people joined the project. This enabled formulations to take place at a very early stage which enabled the House Project staff and the wider social work team to work in an appropriate way for each young person from the very beginning of their journey. Staff take full advantage of the offer from Changing Minds and the work they do together is very positive.
- Each project needs to have a base that is shared between staff and young people. A base has been identified within the 101 Project but the pandemic has delayed the base becoming operational.

6. Housing

There is a good working relationship with housing who are active members of the steering group. There had been an issue with young people being made offers but repairs taking a long time. This seems to have improved, however, and 5 young people are now in their homes with 2 young people having offers and waiting to view.

7. Young People

10 young people formed East Dunbartonshire's first House Project – 3 were under 18 and the rest 18 – 20 with one being 23. One young person was homeless at the time he joined the project, and the rest came from a mix of placements including residential, supported accommodation, foster and kinship care.

All young people have made good progress, have developed in confidence and have had access to a range of opportunities and experiences.

In relation to their housing; 5 young people are now successfully living in their own homes; 2 have offers and are waiting to view these properties; 1 is going to student accommodation (this had always been his plan) and moves 11th September; 1 was in kinship placement with gran who passed away unexpectedly last month and is considering remaining in the home (left to him and his 2 brothers) and 1 young person is still waiting for an offer.

7 young people are in education/training or employment;1 is waiting to see if they have a college place;1 is going to be given the opportunity to shadow the outdoor education and awards team when they are back in the community in September with the view to this leading into more formal training and 1 is working really closely with the young person's guarantee co-ordinator to find something suitable for her.

Rebecca is the CLNM rep for East Dunbartonshire and is a very active and positive member of the group. She has attended all CLNM meetings, the peer evaluation training and more recently the 3-night residential which took place in the Lake District.

Referrals are currently being taken for Cohort 2.

8. Reflective Questions

- How do we take the learning from the House Project to influence practice in the wider system?
- How might we use the experiences of House Project young people in this process?
- How do we ensure active involvement from young people as members of the steering group?

**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP
PERFORMANCE, AUDIT & RISK COMMITTEE**

DATE OF MEETING: 28th OCTOBER 2021

REPORT REFERENCE: HSCP/281021/09

CONTACT OFFICER: JEAN CAMPBELL, CHIEF FINANCE &
RESOURCES OFFICER (07583902000)

SUBJECT TITLE: AUDIT SCOTLAND – COVID-19 VACCINATION
PROGRAMME

1.0 PURPOSE

- 1.1 The purpose of this report is to present the Audit Scotland report on the Covid-19 vaccination programme.

2.0 RECOMMENDATIONS

It is recommended that the Performance, Audit & Risk Committee:

- 2.1 Note the contents of the Audit Scotland report on the Covid-19 Vaccination programme.

**CAROLINE SINCLAIR
INTERIM CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP**

3.0 BACKGROUND/MAIN ISSUES

3.1 The briefing paper looks at the progress of the Covid-19 vaccination programme to September 2021 and what plans are in place for the next phase of the rollout and for the longer term. Further progress of the programme will be included in Audit Scotland's NHS in Scotland 2021 report, which will be published in early 2022.

3.2 The key messages from the report were largely positive and are set out below:

- The Covid-19 vaccination programme has made excellent progress in vaccinating a large proportion of the adult population. More than 90 per cent of people aged 18 and over have received at least one Covid-19 vaccine. The programme has been effective in reducing the number of people getting severely ill and dying from Covid-19. Vaccines have been delivered in a variety of ways to make it easier for more people to access them, and the level of vaccine wastage has been low.
- Engagement with the vaccination programme is lower in some groups of the population. A smaller proportion of younger people, those living in the most deprived areas and people from some ethnic groups have been vaccinated. The Scottish Government is taking action to encourage people to take up the offer of a Covid-19 vaccination.
- The Covid-19 vaccination programme is being implemented under uncertain and challenging circumstances. Clinical advice from the Joint Committee on Vaccination and Immunisation (JCVI) continues to evolve and has needed to be implemented quickly. The Scottish Government and NHS boards are responding quickly to new clinical advice and are planning for future stages of the programme.
- The Scottish Government has agreed that the UK Government should lead on the purchase and supply of the vaccines on a four nations basis. The Scottish Government and NHS Scotland are responsible for delivering the Covid-19 vaccination programme in Scotland. NHS boards and Health and Social Care Partnerships (HSCPs) have predicted that the programme will cost £223.2 million in 2021/22. The expenditure needed will depend on advice issued by the JCVI, so it could differ substantially from current predicted costs. The Scottish Government has confirmed that vaccination costs will be fully funded for the 2021/22 financial year.
- The vaccination programme has relied on temporary staffing to date. The Scottish Government has recognised that a longer-term solution is needed for future phases of the rollout to be sustainable.
- The delivery of the vaccination programme has been a success so far, with good collaboration, joint working and new digital tools developed at pace. There are opportunities for the Scottish Government to use the learning from this programme to inform the implementation of further stages of the vaccine programme and the wider delivery of NHS services.

3.3 The Audit Scotland report is included as **Appendix 1**.

4.0 IMPLICATIONS

The implications for the Committee are as undernoted.

- 4.1 Relevance to HSCP Board Strategic Plan – 1. Promote positive health and wellbeing, preventing ill-health, and building strong communities / 2. Enhance the quality of life and supporting independence for people, particularly those with long-term conditions / 3. Keep people out of hospital when care can be delivered closer to home / 4. Address inequalities and support people to have more choice and control / 5. People have a positive experience of health and social care 7. Improve support for Carers enabling them to continue in their caring role
- 4.2 Frontline Service to Customers – None
- 4.3 Workforce (including any significant resource implications) – None
- 4.4 Legal Implications – None
- 4.5 Financial Implications – None
- 4.6 Procurement – None
- 4.7 Economic Impact – None
- 4.8 Sustainability – None
- 4.9 Equalities Implications – None
- 4.10 Other - None

5.0 **MANAGEMENT OF RISK**

The risks and control measures relating to this Report are as follows:-

- 5.1 The Audit Scotland reports sets out some of the risks associated with the ongoing delivery on the vaccination programme which will have an impact on the HSCP.

6.0 **IMPACT**

- 6.1 **EAST DUNBARTONSHIRE COUNCIL** - None
- 6.2 **NHS GREATER GLASGOW & CLYDE** - None
- 6.3 **DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH** – No Direction Required

7.0 **POLICY CHECKLIST**

- 7.1 This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.0 **APPENDICES**

8.1 Appendix 1 – Audit Scotland report ‘Covid-19 Vaccination Programme’.

Covid-19

Vaccination programme



 AUDIT SCOTLAND

Briefing prepared by Audit Scotland
September 2021

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Audit team

The core audit team consisted of: Leigh Johnston, Eva Thomas-Tudo and Claire Tennyson with support from other colleagues and under the direction of Angela Canning.

Links

-  PDF download
 -  Web link
-

Key messages



- 1** The Covid-19 vaccination programme has made excellent progress in vaccinating a large proportion of the adult population. More than 90 per cent of people aged 18 and over have received at least one Covid-19 vaccine. The programme has been effective in reducing the number of people getting severely ill and dying from Covid-19. Vaccines have been delivered in a variety of ways to make it easier for more people to access them, and the level of vaccine wastage has been low.
- 2** Engagement with the vaccination programme is lower in some groups of the population. A smaller proportion of younger people, those living in the most deprived areas and people from some ethnic groups have been vaccinated. The Scottish Government is taking action to encourage people to take up the offer of a Covid-19 vaccination.
- 3** The Covid-19 vaccination programme is being implemented under uncertain and challenging circumstances. Clinical advice from the Joint Committee on Vaccination and Immunisation (JCVI) continues to evolve and has needed to be implemented quickly. The Scottish Government and NHS boards are responding quickly to new clinical advice and are planning for future stages of the programme.
- 4** The Scottish Government has agreed that the UK Government should lead on the purchase and supply of the vaccines on a four nations basis. The Scottish Government and NHS Scotland are responsible for delivering the Covid-19 vaccination programme in Scotland. NHS boards and Health and Social Care Partnerships (HSCPs) have predicted that the programme will cost £223.2 million in 2021/22. The expenditure needed will depend on advice issued by the JCVI, so it could differ substantially from current predicted costs. The Scottish Government has confirmed that vaccination costs will be fully funded for the 2021/22 financial year.
- 5** The vaccination programme has relied on temporary staffing to date. The Scottish Government has recognised that a longer-term solution is needed for future phases of the rollout to be sustainable.
- 6** The delivery of the vaccination programme has been a success so far, with good collaboration, joint working and new digital tools developed at pace. There are opportunities for the Scottish Government to use the learning from this programme to inform the implementation of further stages of the vaccine programme and the wider delivery of NHS services.

Introduction



1. The Covid-19 vaccination programme has been a crucial part of the UK and Scottish governments' responses to the pandemic and has helped to protect Scotland's population from Covid-19. It is the largest vaccination programme that NHS boards have ever carried out. The vaccines have helped to reduce the incidence of severe illness and death from Covid-19 and have eased pressure on stretched NHS services. The vaccines have also allowed restrictions across Scotland to be lifted more safely, supporting economic recovery.

2. The first doses of Covid-19 vaccines in Scotland were administered on 8 December 2020, following the approval of the first Covid-19 vaccine by the Medicines and Healthcare Products Regulatory Agency (MHRA).¹ By September 2021, four vaccines had been approved by the MHRA. These were Pfizer-BioNTech, Oxford-AstraZeneca, Moderna and Janssen. The JCVI has not yet provided guidance on the use of the Janssen vaccine, but the remaining three vaccines are in use ([Exhibit 1, page 5](#)).²

3. This briefing paper looks at progress of the Covid-19 vaccination programme to September 2021 and what plans are in place for the next phase of the rollout and for the longer term. We will also report on further progress of the programme in our NHS in Scotland 2021 report, which will be published in early 2022.


4. We would like to acknowledge the support and assistance provided by the Scottish Government and NHS boards that has enabled us to prepare this briefing paper.

5. This paper is in three sections:

- **[Part one \(Management of the programme\)](#)** sets out the aims and objectives of the Covid-19 vaccination programme. It covers how the vaccination programme has been managed, the staffing and infrastructure put in place and costs so far.
- **[Part two \(Progress so far\)](#)** covers the progress of the Covid-19 vaccination programme. It covers how many people have been vaccinated, variation in uptake, and what impact the vaccination programme has had.
- **[Part three \(Next steps\)](#)** sets out the next steps of the programme. It covers how the Scottish Government is preparing to deliver a booster programme from autumn 2021, and the longer-term role of the Covid-19 vaccination programme.

Exhibit 1

Timeline of major milestones in the Covid-19 vaccination programme

2020 	2 December	MHRA approval of Pfizer-BioNTech vaccine
	8 December	First Covid-19 vaccine administered in Scotland
	30 December	MHRA approval of Oxford-AstraZeneca vaccine
2021 	8 January	MHRA approval of Moderna vaccine
	14 January	Publication of the Scottish Government's first Covid-19 vaccine deployment plan
	24 March	Publication of the Scottish Government's second Covid-19 vaccine deployment plan
	7 May	Everyone in JCVI priority groups 1-9 has been offered the first dose of a vaccine
	28 May	MHRA approval of Janssen vaccine
	30 June	JCVI publishes interim advice on a potential Covid-19 booster programme for vulnerable and older people from Autumn 2021
	18 July	Everyone aged 18 and over has been offered the first dose of a vaccine
	19 July	JCVI publishes advice that children aged 12 and over who are at increased risk from Covid-19 should be offered the Pfizer BioNTech vaccine
	23 July	Publication of the Scottish Government's third Covid-19 vaccine deployment plan
	4 August	JCVI announces the Pfizer-BioNTech vaccine should be offered to all 16 and 17 year olds
	1 September	JCVI announces that a third dose should be offered to people aged 12 and over who were severely immunosuppressed at the time of their first or second dose
	12 September	Everyone aged 18 years and over has been offered the second dose of a vaccine
	13 September	The four UK Chief Medical Officers advise that all 12-15 year olds should be offered one dose of the Pfizer-BioNTech vaccine
	14 September	JCVI announces that priority groups 1-9 should be offered a booster vaccine dose
	20 September	The Covid-19 booster programme starts.

Source: Audit Scotland

Management of the programme



The Scottish Government is responsible for the vaccination programme, and has prioritised Covid-19 vaccinations in accordance with JCVI guidance

6. The Scottish Government has agreed that the UK Government should lead on the purchase and supply of the vaccines on a four nations basis. The Scottish Government and NHS Scotland are responsible for the management and delivery of the Covid-19 vaccination programme in Scotland.

7. Scotland's allocation of the total supply of vaccines arriving in the UK is based on the Barnett formula.³ The main factor determining the speed of the first phase of the rollout was the availability of vaccines. As the programme progressed, the Scottish Government made changes to more effectively allocate the available supply of vaccines across Scotland. NHS boards now plan the deployment of vaccines on a weekly basis, based on the expected supply of vaccines. The Scottish Government reviews these plans weekly alongside national modelling of predicted demand to manage the allocation of vaccines.

8. The Scottish Government has based its decisions on which groups should be prioritised for receiving Covid-19 vaccinations on advice from the JCVI. This approach has been taken by all four UK nations.

9. The JCVI developed nine priority groups for receiving Covid-19 vaccinations based on those who are most at risk from contracting Covid-19 ([Appendix](#)). The JCVI recommended that those living in care homes, older people, clinically vulnerable people and patient-facing health and social care staff should be the first groups to receive Covid-19 vaccinations.

10. The JCVI has since published advice about how the remaining adult population should be prioritised, based on age. It has also published advice about vaccinating children and young people and on a booster programme in autumn and winter 2021/22.

The Scottish Government set out its priorities in three vaccine deployment plans

11. The Scottish Government has published three vaccine deployment plans since the start of the Covid-19 vaccination programme. These plans set out the high-level priorities of the programme, how it will be managed and summarise progress.

- First plan – published January 2021. This set out the Scottish Government's aim to vaccinate everyone in Scotland over the age of 18 and those aged 16 and 17 years who are frontline health and social care workers, young carers or have underlying health conditions. These groups amount to 4.5 million people.⁴

- Second plan – published in March 2021. This provided a summary of progress to date, highlighting that the programme was progressing faster than planned and with high uptake. It set out plans for the next phase of the programme and outlined some of the measures being taken to ensure that the vaccine programme is inclusive.⁵
- Third plan – published in July 2021. This provided a summary of progress and achievements since the start of the vaccination programme. It also outlined priorities for the next phase of the programme, including vaccinating eligible children and young people, and planning for a potential vaccine booster programme in autumn 2021.⁶

The Scottish Government and NHS boards have worked closely to deliver the Covid-19 vaccination programme

12. The Covid-19 vaccination programme is categorised into three tranches. More information on the priorities of Tranches Two and Three can be found on [pages 15 and 16](#).

- Tranche One consisted of vaccinating all adults in Scotland with two doses of a Covid-19 vaccine.
- Tranche Two consists of the autumn and winter 2021/22 flu vaccinations and Covid-19 booster programme.
- Tranche Three focuses on the longer-term, business-as-usual approach to providing vaccinations in future across Scotland.

13. The Scottish Government set up a Flu Vaccination and Covid-19 Vaccination (FVCV) programme board to provide strategic direction and oversight of the planning and delivery of Tranche One of the Covid-19 vaccination programme. The board met fortnightly, and membership included senior officials from Scottish Government, NHS boards and other partners.

14. Several other groups reported to the FVCV programme board, including groups focused on clinical governance; programme delivery; planning; and communication and engagement. An Executive Group was also established for decisions that had to be taken between board meetings. All such decisions were recorded and reported at the next FVCV board meeting.

15. NHS National Services Scotland (NSS) has played a key role in the rollout of the Covid-19 vaccination programme in Scotland. It administers the allocation process for vaccines across Scotland and manages a contract for the storage and distribution of vaccines and sundries. It also developed and manages the National Vaccination Scheduling System (NVSS) and vaccination call centre.

Vaccines have been administered in a range of locations

16. NHS boards have been delivering vaccines in a range of locations to reach as many people as possible. Vaccines have been administered in mass vaccination centres set up in conference centres and stadiums, and in local venues such as GP practices, town halls and community treatment centres. The Scottish Ambulance Service (SAS) has also set up mobile vaccination units to support the delivery of the vaccine programme. By the end of July 2021, 10,000 vaccines had been administered from SAS mobile vaccination units.⁷

17. As the economy reopened, the availability of some venues, such as stadiums and conference centres, decreased. The Scottish Government and NHS boards will need to consider how and where they deliver vaccines in the future.

The vaccine programme has relied on temporary staffing, and a longer-term, sustainable workforce is needed

18. The vaccine programme has so far been reliant on temporary staff and volunteers. By July 2021, more than 14,000 vaccinators had administered vaccines.⁸ Vaccinators consist of nurses, GPs, dentists, optometrists, pharmacists, allied health professionals, healthcare students and healthcare support workers (HCSWs). This diverse workforce has enabled the rollout of the vaccine programme to progress at pace, but it is an expensive model. Like other parts of the UK, NHS boards have also received support from the armed forces to increase vaccine workforce capacity when required.

19. As restrictions ease and NHS services recover, the availability of the temporary workforce will be reduced as staff return to their substantive posts. The Scottish Government has determined that a permanent, sustainable vaccine workforce will be needed in future. Work is currently taking place to establish the size of the workforce needed. This will depend on clinical advice about how vaccines should be delivered in future. The Scottish Government plans to recruit HCSW vaccinators as far as possible, working alongside registered nurses.

New digital tools were developed at pace to support the vaccination programme

20. To support the rollout of the Covid-19 vaccination programme, new digital tools were developed quickly. These digital developments have enhanced NHS Scotland's ability to coordinate and manage the rapid rollout of the vaccines and required close collaboration and partnership working. NHS boards, such as NHS Education for Scotland, NHS NSS, Public Health Scotland (PHS) and NHS Greater Glasgow and Clyde, worked with the Scottish Government to develop new systems to support the deployment of the vaccines, including:

- the National Vaccine Management Tool – a web-based application that enables frontline health and social care staff to view and record patient vaccination data at the point of care
- the National Clinical Data Store – holds the Covid-19 vaccination records for everyone in Scotland, which can be securely shared with healthcare staff when required
- the NVSS – used to allocate and reschedule appointments and will continue to be used for the next phase of the programme, including giving people the option to book appointments online
- a self-registration portal – initially allowed unpaid carers to self-register for the vaccine before being rolled out to everyone aged under 30 years, and subsequently to all adults.

21. NHS boards developed vaccine programme delivery plans in January and March 2021. In these plans, NHS boards identified risks related to the NVSS. There were concerns about the functionality of the tool before its launch, and challenges around the flexibility to schedule second doses.

22. Risks and issues relating to the NVSS were monitored regularly, and the NVSS was adapted to improve its functionality. Most NHS boards have used the NVSS and there are plans to continue using it in future stages of the vaccine programme. Some NHS boards have opted for local scheduling arrangements to better meet the needs of the local population.

Vaccination costs for the 2021/22 financial year will depend on advice issued by the JCVI

23. Covid-19 vaccines are procured by the UK Government, so the costs in Scotland are associated with the management, distribution, and delivery of the Covid-19 vaccination programme.

24. In 2020/21, NHS Scotland spent £58.9 million on the Covid-19 vaccination programme. Territorial NHS boards account for the majority of this (£42.7 million), and NHS NSS spent £16.1 million.

25. In August 2021, NHS boards and HSCPs predicted that the Covid-19 vaccination programme for the 2021/22 financial year will cost £223.2 million. NHS boards account for the majority of this (£209.9 million). Of this, NHS NSS has predicted that its costs will amount to £61 million.

26. NHS boards have based their predicted costs on planning assumptions provided by the Scottish Government. The expenditure needed will depend on advice issued by the JCVI, so could differ substantially from current predicted costs. The Scottish Government has confirmed that vaccination costs will be fully funded for the 2021/22 financial year.

27. As part of the initial Covid-19 funding allocations for 2021/22, the Scottish Government allocated £76.8 million for the extended flu and Covid-19 vaccination programme.⁹ Costs are being reviewed quarterly and further allocations will be made later in the year.

Progress so far



Excellent progress has been made in rolling out the Covid-19 vaccination programme

28. The Covid-19 vaccination programme is making excellent progress, with most of the adult population having received their first and second doses. By 21 September 2021, 7,979,142 doses of the Covid-19 vaccine had been administered in Scotland. Of all those aged 18 years and over, 91.7 per cent had received their first dose of a vaccine, and 85.7 per cent had received their second dose.¹⁰ This is considerably higher than the target of 80 per cent.

29. The Scottish Government aimed to offer first doses to everyone in JCVI priority groups 1-9 by early May 2021, and to all adults by the end of July 2021. This deadline was originally September 2021, but it was revised because of the good progress being made. First doses of the vaccine had been offered to all adults by 18 July 2021.¹¹

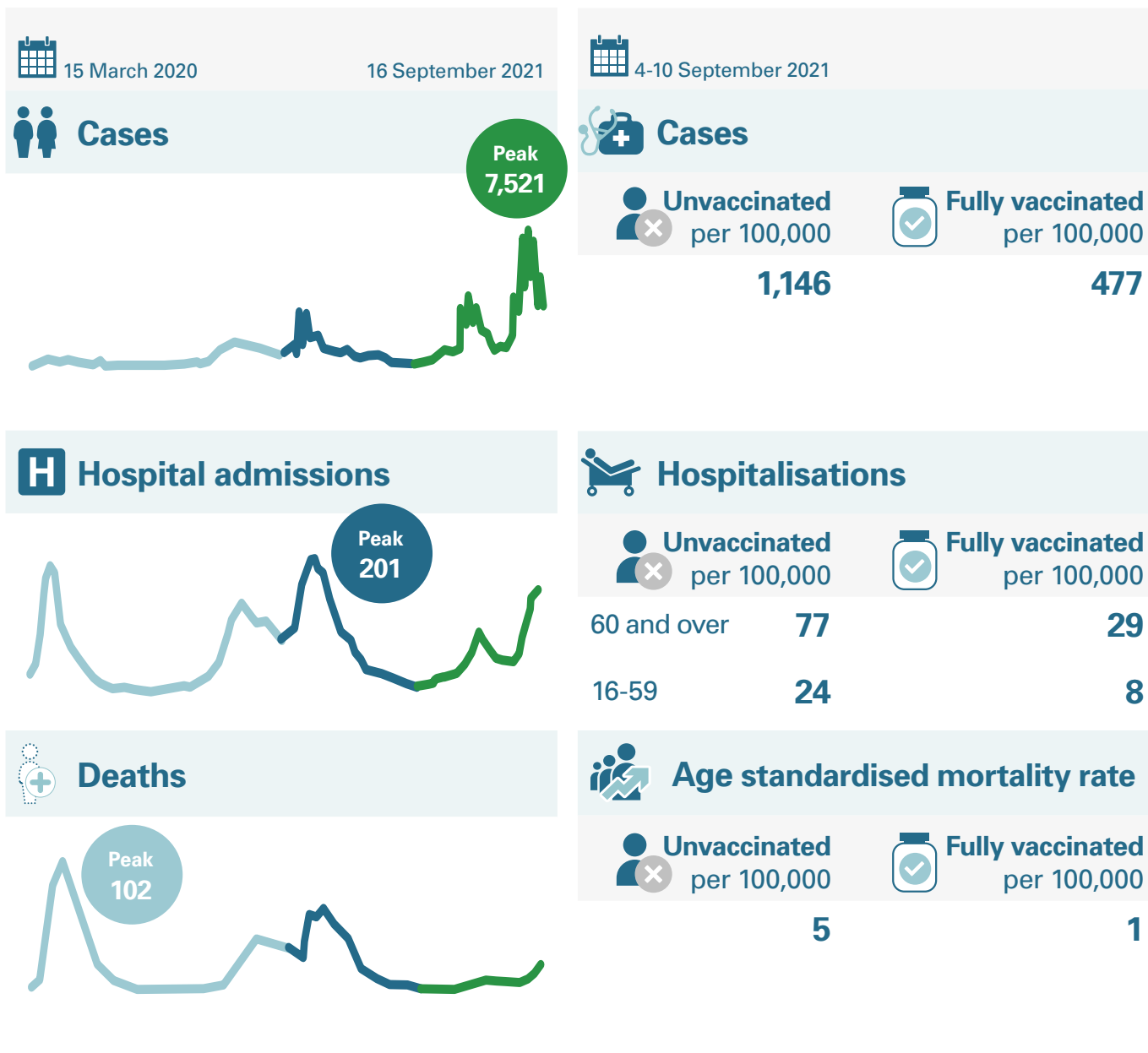
The vaccines have helped to reduce the number of people getting severely ill and dying from Covid-19

30. The vaccines have helped to reduce the incidence of severe illness and death from Covid-19. The rate of cases and hospitalisations is significantly lower among vaccinated people, than for those who are unvaccinated. The most recent increase in Covid-19 cases during summer 2021 did not result in as significant an increase in hospitalisations and deaths as the previous waves of Covid-19 ([Exhibit 2, page 11](#)). As new variants of the virus continue to emerge however, there is a risk that the current Covid-19 vaccines will become less effective.

Exhibit 2

Covid-19 cases, hospitalisations and deaths, March 2020 to September 2021

The vaccination programme has helped to reduce the number of people needing hospital treatment or dying from Covid-19.



- Before the vaccination programme
- Vaccination programme began from 8 December 2020
- 98% of priority groups 1-9 had received their first dose of the Covid-19 vaccine by 7 May 2021

Note. Cases, hospitalisations and the age standardised mortality rate per 100,000 by vaccine status between 4 and 10 September 2021. Hospital admissions and deaths trend lines are based on the seven day averages.

Source: Public Health Scotland and National Records of Scotland

The rate of people not attending their vaccination appointments has increased, but the proportion of vaccine wasted remains low

31. The rate of people not attending their vaccination appointments (DNAs) has been higher in recent months. In February 2021, DNAs accounted for eight per cent of scheduled appointments. This increased to a high of 36 per cent in July 2021, before decreasing to 23 per cent in August ([Exhibit 3](#)).

32. It is important not to look at DNA rates in isolation. The uptake of Covid-19 vaccinations is very high, and there are factors that could account for the increasing rate of DNAs. For instance, all mainland NHS boards introduced drop-in clinics from early July 2021. This meant that people could be vaccinated when it is most convenient for them, instead of at their scheduled appointment time.

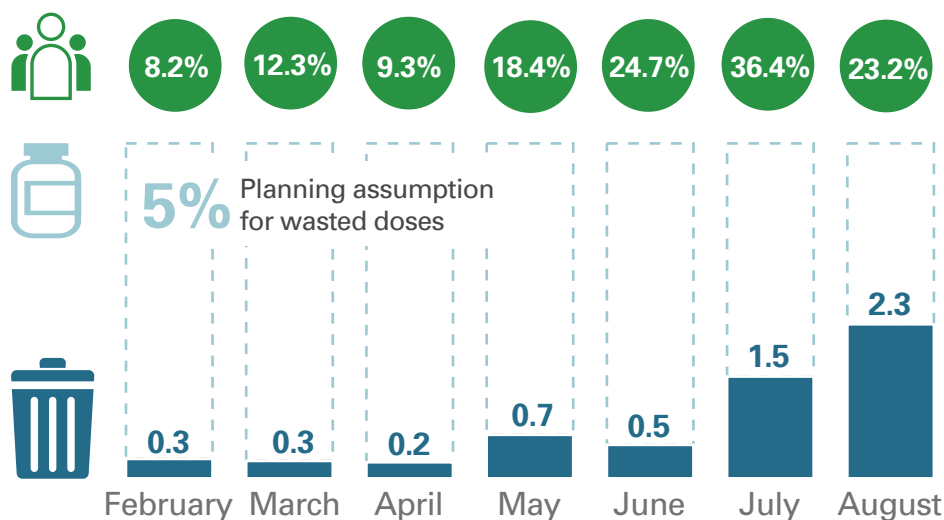
33. The proportion of Covid-19 vaccine doses being wasted has remained consistently low throughout the vaccination programme, although it has increased slightly in recent months, with 2.3 per cent of vaccines wasted in August 2021.

34. The Scottish Government published guidance in March 2021 to help NHS boards to minimise the number of vaccine doses wasted. Some wastage is unavoidable and to be expected: for instance, depending on the equipment being used, or if there is a malfunction in the cold storage of the vaccines. In its planning assumptions, the Scottish Government anticipated that around five per cent of vaccines would be wasted. Between February and August 2021, the proportion of vaccines wasted was just 0.65 per cent ([Exhibit 3](#)).

Exhibit 3

Rates of non-attendance at appointments and vaccine wastage between February and August 2021

Did not attend appointment



■ % Doses wasted

Source: Scottish Government

Engagement with the vaccination programme is lower in some groups of the population

35. Despite high uptake of Covid-19 vaccines overall, there is variation in uptake between different groups of the population. A smaller proportion of younger people, those living in the most deprived areas and people from some ethnic groups have been vaccinated ([Exhibit 4](#)). These trends are also evident in other parts of the UK.

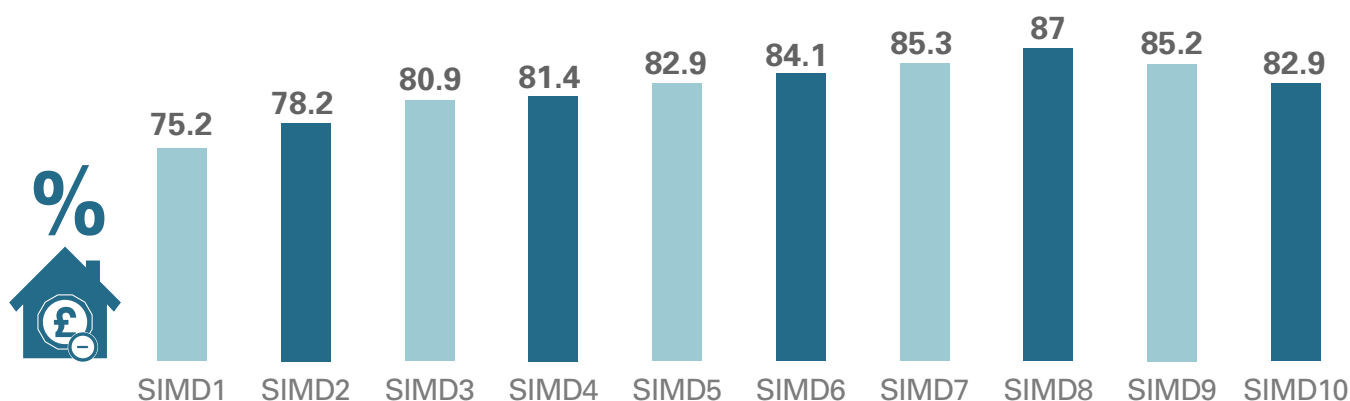
Exhibit 4

The rate of Covid-19 vaccination uptake varies

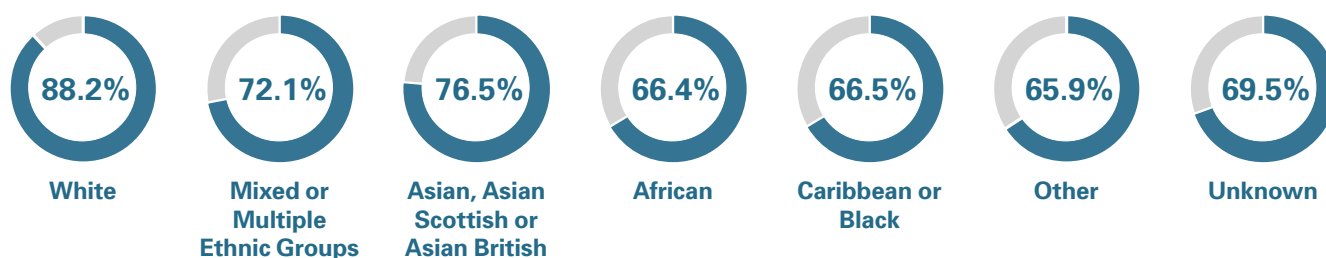
Age – At 20 September 2021, the uptake of first doses for adults aged 18 years and over was 91.7 per cent. **Uptake was lowest in younger age groups.**



Deprivation – At 24 August 2021, uptake was lowest among people living in the most deprived areas.



Ethnic group – At 24 August 2021, uptake was highest in the white ethnic group at 88.2 per cent.



Notes:

1. The Scottish Index of Multiple Deprivation (SIMD) is a relative measure of deprivation across small areas known as data zones, from the most deprived – SIMD1 to the least deprived – SIMD10. If an area is identified as deprived, this can relate to people having low incomes, but it can also relate to people with fewer resources or opportunities.
2. Denominator populations for age groups and area breakdowns are sourced from National Records of Scotland mid-2020 estimates.

Source: Public Health Scotland

The Scottish Government and NHS boards are taking action to improve uptake of Covid-19 vaccinations

36. The Scottish Government and NHS Scotland recognised that there would be challenges in vaccinating the entire adult population with a new vaccine, and that some groups would be more reluctant or less able to engage with the programme.

37. In November 2020, PHS led a health inequalities impact assessment (HIIA) for an extended flu and Covid-19 vaccination programme.¹² This identified potential barriers to the uptake of flu and Covid-19 vaccines across different population groups, such as those from minority ethnic backgrounds and people living in deprived areas. The HIIA identified recommendations for the Scottish Government and NHS boards to consider when planning the vaccination programme. It was shared with the Scottish Government, NHS NSS and local NHS boards to inform planning and help them to develop their own equality impact assessments. PHS should publish the HIIA to share the findings more widely.

38. Throughout the vaccine programme, the Scottish Government and NHS boards have worked with partners to increase uptake and reduce vaccine hesitancy through a variety of methods, such as:

- improving data collection – to better understand trends by collecting data on uptake by characteristics such as ethnicity and deprivation
- working with organisations, such as Young Scot and the Minority Ethnic Health Inclusion Service, to tailor messaging for young people and those from ethnic minority backgrounds
- improving accessibility of information – for example, NHS Inform has published vaccine information in more than 30 different languages¹³
- a national inclusive steering group has been established to encourage vaccine uptake and reduce barriers to engagement with the programme. It has engaged with groups including African and Polish communities, where uptake has been low¹⁴
- outreach work – has targeted groups that may be less likely to come forward for vaccinations, such as Gypsy/Travellers, asylum seekers, those experiencing homelessness and seasonal migrant workers.

Next steps



The Scottish Government and NHS Scotland are preparing for future stages of the vaccination programme

39. Tranche One of the vaccine programme has been effective in reducing the number of people getting severely ill and dying from Covid-19. It met its target to have offered both doses to the remaining adult population by mid-September 2021.

40. The next stages of the vaccine programme bring further challenges. The Scottish Government has committed to continuing to follow advice from the JCVI in prioritising vaccine deployment beyond September 2021. In recent months, the JCVI has published a range of guidance on the next steps that the Scottish Government and NHS Scotland have needed to operationalise quickly, including:

- 30 June 2021 – interim advice on a potential Covid-19 booster programme starting in the autumn for vulnerable and older adults; final advice was issued in September 2021
- 19 July 2021 – advice that children aged 12-15 years at increased risk from Covid-19, and those aged 12-17 years living with someone who is immunosuppressed, should be offered the Pfizer-BioNTech vaccine
- 4 August 2021 – advice that all 16 and 17 year-olds should be offered a first dose of the Pfizer-BioNTech vaccine
- 1 September 2021 – advice that a third dose should be offered to people aged 12 and over who were severely immunosuppressed at the time of their first or second doses
- 14 September 2021 – advice that people in priority groups 1-9 should be offered a booster vaccine dose, no earlier than six months after having received their second dose of the vaccine.

41. The Scottish Government has responded quickly to JCVI advice, with vaccines for eligible groups being offered within days of the advice being published. In many instances, the Scottish Government and NHS boards have had to plan for future stages of the vaccine programme with formal clinical advice from the JCVI yet to be confirmed.

42. Final advice from the JCVI on the booster programme was issued in September following the results of clinical trials. This made planning particularly challenging, as it is the same month that the JCVI suggested in its interim guidance that a booster programme should begin.

43. In advance of final JCVI advice, the Scottish Government started planning to provide booster vaccines from September 2021. It established a programme board for Tranche Two: the flu vaccine and Covid-19 booster programme. This board is intended to increase focus and the pace of planning and delivery of Covid-19 booster and flu vaccinations that is taking place over autumn and winter 2021/22. It has been meeting fortnightly since the end of June 2021.

44. The Scottish Government developed a central planning scenario, informed by the JCVI's interim advice and by discussions at the Tranche Two programme board. The Scottish Government has asked NHS boards to develop delivery plans for the flu vaccine and Covid-19 booster programme based on this planning scenario. There was a risk that changes would need to be made at short notice, once the JCVI issued its final advice. Some elements of the central planning scenario that were subject to that final advice included:

- eligibility for booster vaccines and how boosters would be prioritised
- whether flu vaccinations and Covid-19 booster jabs could be administered at the same time – this has a particular impact on the staff and infrastructure needed to deliver the vaccines
- the dosage and type of vaccines that would be used for Covid-19 boosters, including whether the vaccine should be the same as that given for the first two doses, a different vaccine, or if either case could apply.

45. The Scottish Government has also started planning for the longer-term, business-as-usual approach to providing vaccinations in future across Scotland: Tranche Three of the Covid-19 vaccination programme. It plans to establish a new National Vaccinations Partnership portfolio board to provide oversight and direction across all three tranches of the vaccination programme, but its primary focus will be on Tranche Three. This board will link with existing groups, such as the Scottish Immunisation Programme and the Vaccine Transformation Programme, to ensure that the strategies and directions of the groups are aligned.

Endnotes



- 1 The Medicines and Healthcare Products Regulatory Agency is an executive agency sponsored by the UK Department of Health and Social Care. It regulates medicines, medical devices, and blood components for transfusion in the UK.
- 2 The Joint Committee on Vaccination and Immunisation advises UK health departments on immunisation programmes.
- 3 The Barnett formula is used to allocate resources to Scotland, Wales and Northern Ireland when the UK Government spends money in areas that are devolved to the relevant administrations, such as health or local government. The funds received by devolved administrations are known as Barnett consequentials.
- 4 [Coronavirus \(COVID-19\): vaccine deployment plan](#),  Scottish Government, January 2021.
- 5 [Coronavirus \(COVID-19\): vaccine deployment plan](#),  Scottish Government, March 2021.
- 6 [Coronavirus \(COVID-19\): vaccine deployment plan](#),  Scottish Government, July 2021.
- 7 [10k vaccines delivered from SAS mobile vaccine clinics](#),  Scottish Ambulance Service, July 2021.
- 8 Coronavirus (COVID-19): vaccine deployment plan, Scottish Government, July 2021.
- 9 [NHS Covid-19 funding increased](#),  Scottish Government, July 2021.
- 10 [Daily trend of total vaccinations in Scotland](#),  Public Health Scotland, September 2021.
- 11 Coronavirus (COVID-19): vaccine deployment plan, Scottish Government, July 2021.
- 12 Extended flu and COVID-19 vaccination health inequalities impact assessment (HIIA) Engagement and consultation report, Public Health Scotland, November 2020.
- 13 NHS Inform is Scotland's national health information service. It provides information to the public on health services, national health campaigns and other topics to help them make informed decisions about their health.
- 14 Vaccination Strategy: inclusive programme board papers, June 2021.

Appendix

JCVI Priority Groups 1–9



1. Residents in care homes for older adults and their carers
2. All those 80 years of age and over and frontline health and social care workers
3. All those 75 years of age and over
4. All those 70 years of age and over and clinically extremely vulnerable individuals
5. All those 65 years of age and over
6. All individuals aged 16 years to 64 years with underlying health conditions which put them at higher risk of serious disease and mortality, and unpaid carers
7. All those 60 years of age and over
8. All those 55 years of age and over
9. All those 50 years of age and over

Covid-19

Vaccination Programme

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**East Dunbartonshire HSCP Performance, Audit & Risk (PAR) Committee Agenda
Planner
Meetings
June 2021 – June 2022**

Updated 06/10/21

Standing items (every meeting)
Minutes of last meeting (JC)
Committee Agenda Planner (JC)
HSCP Delivery Plan Update (JC)
HSCP Committee Agenda Items – October 2021 (re scheduled from Sept 21)
Internal Audit Update (GMcC)
HSCP Corporate Risk Register Update (JC)
Final Audited Annual Accounts 2020/21 (JC)
Audit Scotland Annual Audit Report (PL)
Children’s House Project Update (CC)
HSCP Committee Agenda Items – January 22
Internal Audit Update (GMcC)
Interim Internal Audit Follow Up Report (GMcC)
Care Inspectorate Report – Care at Home Service (DP)
Mental Welfare Commission Authority to Discharge Report – Action Plan (CS)
ADRS Patient Survey Feedback (DA)
HSCP Committee Agenda Items – March 2022
Internal Audit Update (GMcC)
Internal Audit Plan 2022/23 (GMcC)

Annual Audit Plan – Audit Scotland (PL)
HSCP Corporate Risk Register Update (JC)
HSCP Board Agenda Items – June 2022
Internal Audit Update (GMcC)
Annual Internal Audit Report (GMcC)
Final Internal Audit Follow Up Report (GMcC)
Draft Annual Accounts 21/22 (JC)